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Organization for PATO



**Advisory
Services
Division**

Second Edition

(Revised)

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ORGANIZATION FOR PATO [provincial assessment take over]

DEPARTMENT OF MUNICIPAL AFFAIRS

Advisory Services
Project 141
Report No. 2
March 12, 1969.
Second Edition Revised
August 15, 1969.



DEPARTMENT OF MUNICIPAL AFFAIRS

Advisory Services
Project 302
Report No. 2
March 15, 1969
George Wilton Evanson
August 12, 1969

Terms of ReferencePurpose:

The purpose of this project is to assist the Department of Municipal Affairs with the transfer of the municipal assessment function to provincial jurisdiction.

Scope:

The project involves all the necessary tasks and actions required to implement the takeover of the municipal assessment function. Within this broad category of implementation but without limiting its generality, Advisory Services will review and make recommendations upon:

- (1) Organization of the assessment function both at head office and in the field. Recommendations concerning the organization structure of related activities, particularly administrative services, will also be made.
- (2) Assessment Operations Systems In this area, the requirements for assessment systems will be determined and the necessary systems designed and implemented for uniform assessment systems and procedures.
- (3) Administrative Procedures In this area, recommendations will be made concerning administrative procedures for payroll, personnel records, filing, supply services and general operations.
- (4) Personnel Recommendations will be made concerning the organization and operations of the personnel activity in the Department. Advice will be offered the Department concerning recruitment and placement of staff.
- (5) Facilities Policy recommendations will be made concerning the acquisition and equipping with the necessary furniture fixtures and office machines of the facilities necessary for the operation of the assessment function on a de-centralized basis.

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- (6) General Advisory Services will make assistance available to the Department on other related matters for the implementation of the program.

Approach

An interdepartmental Steering Committee under the chairmanship of the Deputy Minister of the Department of Municipal Affairs will be established to review the work of the several working groups responsible for specific tasks and to make policy recommendations to the Minister. The Director, Organization and Methods Services, will co-ordinate the activities of the working groups and will serve as a member of the Steering Committee.

The reporting relationship will be to the Deputy Minister, Department of Municipal Affairs.

The Province will assume responsibility for the assessment function in the municipalities on January 1st, 1970. Various target dates have been established for the various tasks and an implementation schedule developed. The Advisory Service Project Team will control the implementation schedule and report deviations from the schedule to the Steering Committee.

Follow Up

Advisory Services will review the project six to twelve months following its completion in order to assess the success of the project and to offer such observations as may be appropriate and to evaluate its own personnel, methods and its overall contribution.

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Within the terms of reference, this report recommends an organization structure for the assessment function and supporting administration and finance services.

SUMMARY OF RECOMMENDATIONS

Assessment

1. An Assessment Division under the direction of an Executive Director be established.
2. An Administrative Assistant be provided for the Executive Director.
3. An Assessment Standards Branch be established as a staff function.
4. Within the Assessment Standards Branch, four sections:- Assessment Policy, Methodology, Quality Control and Equalization, and Cost Analysis be established.
5. An Assessment Education Branch be established as a staff function.
6. Within the Assessment Education Branch, three development and administration sections be established for:- economics courses, assessment management courses, and valuation courses.
7. Instructors assigned to the C.A.A.T. courses be included in the Education Branch but they should not be considered as long term permanent assignments.
8. Seven operating branches under Area Directors be established in defined geographic areas.
9. Assessment Inspectors be assigned to assist the Area Director in his duties.
10. No valuations be made by head office staff.
11. Assessment Specialists (for unique properties) be established in the area organization.
12. Thirty-two regions be set up within the seven areas, each under the direction of an Assessment Commissioner.
13. Within the Assessment Regions, sections be established for Residential Valuations, Commercial Valuations, Farm Valuations, Special Valuations, Assessment Services and Support Services.

Administration and Finance

14. An Administration and Finance Division be established under an Executive Director.
15. A Personnel Branch with sections for Personnel Administration, Classification, Recruiting and Staffing, and Staff Development be created.
16. An Administrative Services Branch be set up with responsibility for purchasing, supply, central files, printing, mail and messenger services, records management and the library.
17. An Accounts Branch be established with responsibility for budget analysis, internal audit, revenues and expenditures, payrolls, accountable advance and machine accounting.

PREFACE TO SECOND EDITION

Since the publication of Report #2 of Project 141 in March, it has been reviewed and commented on by a large number of people in the Department of Municipal Affairs. We have found these comments most helpful in refining the ideas presented in the report. Many of their suggestions were superior to our original ideas and we have accepted these and incorporated them into our recommendations.

We have now decided to consolidate these in a revised edition of the report in the hope that it will be of assistance to the Area Directors and Assessment Commissioners.

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THE ASSESSMENT FUNCTION

Real property taxation is the primary source of revenue for the municipalities of Ontario. In 1967 over one billion dollars was raised directly by the municipalities from property taxes. The base for municipal tax payment is the actual value of all real property situated within the municipality and each inhabitant's share is directly proportionate to the value of property owned. Rentpayers are equally affected as the rental property owner must recover operating costs, including taxes, from the tenant.

The prime responsibility of the assessment function is the valuation of all real property in Ontario (two and one-half million properties) and with the increasing weight of taxes, this valuation is vitally important to every member of the community. Inequitable assessments result in an inequitable tax base and subsequent inequalities for the individual taxpayer in relation to his fellow taxpayer in the community.

A business tax, which is in addition to the property tax, is calculated in direct ratio to the value of the real property occupied by the business. This magnifies the effects of inaccurate property valuation and can substantially alter the business-residential tax rate in a municipality.

Additionally, the Province of Ontario makes large grants to the municipalities based on formulas that take into account municipal assessment figures. Again, inequitable assessments result in inequitable grants to the municipalities, further compounding the inequities to the individual property taxpayer. Consequently, accurate real property valuations, the prime function of assessment, is a crucial requirement of the revenue system for local governments and has a direct relationship to the grants system of the Provincial Government.

Besides the valuation of every property, assessment involves the discovery of properties for the initial assessment and the subsequent determination of the properties which are liable for business assessment and the applicable business tax rate, and the properties or portions thereof which are exempt from taxation.

Census is also an important responsibility of the assessment function and involves the annual visitation of every inhabited property for the collection of data relative to people occupying property. Besides quantitative census information on all persons by prescribed age group categories, full particulars must be recorded on those persons who are liable for assessment and those who are eligible to vote in municipal elections.

Eligibility for jury duty and public or separate school support must also be determined. This annual census visit is also being used to gather statistical and planning data although this is not a statutory requirement. Undoubtedly, this non-statutory data gathering responsibility will increase. This will enable the extensive organization which must be maintained to fulfill the statutory census requirement to be utilized more fully.

The valuation and census responsibilities culminate in the annual return of the assessment roll and census register to the municipal clerk. Prior thereto, the assessor must individually notify each person assessed and be prepared to justify the assessment through the various appeal tribunals, and ultimately, if required, to the Supreme Court of Canada.

The assessment function demands a competent and dedicated approach to a task which is vitally important to every member of the community.

ASSESSMENT - THE NEED FOR CHANGE

Historically, property taxation and the assessment function have been part of the Ontario scene for more than 175 years. Since the earliest days, assessment has been a local government responsibility and the first Assessment Act of 1793 was scarcely in operation before it came under strong criticism. The assessors were often illiterate and the valuations were said to be arbitrary and capricious. Finally in 1803 the Assessment Act was scrapped and replaced by a system of arbitrary brackets of property value established by statute. It wasn't until 1850 that responsibility for determining property value was again restored to the municipal assessor and this still exists today.

Property taxation as a revenue procedure has traditionally come under strong attack. A noted American public finance authority* remarked more than thirty years ago that, "If any tax could have been eliminated by adverse criticism, the general property tax should have been eliminated long ago". It is not a matter for this report to discuss property assessment as a method of taxation but to discuss the methods and quality of assessment in providing an equitable tax base from which the revenues can be derived.

The Ontario Legislature and many of the recent committees in their wisdom have agreed with the principle of property taxation and have spent countless hours and resources devising and setting principles and rates of taxation with the actual value of real property as the tax base. If assessment (the valuation process) fails in its statutory responsibility to carry out a thorough and fair valuation program, then the whole process of the Legislature is undermined. The various committees, besides examining the property tax structure, have commented on the quality of assessment. The most recent committee, The Ontario Committee on Taxation, noted, "Pitifully poor assessment performances were all too common at the time of World War II and they have remained a serious concern". It must be strongly emphasized that it is incumbent upon the assessor to carry out the statutory requirements of The Assessment Act. Any dereliction of duty amounts to a disobedience of the act and may result in a circumvention of the taxation principles adopted by the Ontario Legislature.

Since 1850 it has been a statutory requirement to assess at actual value. The words, "actual value" have come under the scrutiny of many appeal courts and other authorities with almost unanimity of interpretation.

* Jens P. Jenson

Definitions such as "market value", "most probable selling price" and "the price which the property would bring when exposed to the test of open competition", have been laid down and an official publication of the Department of Municipal Affairs (Appraisal Notes for the Assessor) defines actual value as "the price at which a sale is most likely to occur."

Notwithstanding the statutory requirement, market value assessment provides the individual property owner with a comprehensive estimate of worth. The Ontario Committee on Taxation states, "He (the property taxpayer) would for the first time have a good prospect of obtaining equitable treatment at the initial level of appeal because his assessment would be judged in relation to meaningful and understandable criteria of value." In another part of the report, the Committee stated, "Our objective is to obtain public acceptance of property assessment based upon taxpayers understanding of its meaning rather than ignorance."

Almost without exception, all assessing jurisdictions have failed to carry out this basic statutory requirement. This is not limited to small municipalities, indeed the vast majority of large municipalities were assessing at below 40% of value. This figure, drawn from the report of the Ontario Committee on Taxation, prompted the Committee to state that, "extreme inequalities in property assessment with resulting inequities in taxation have been hidden from view by the prevalence of gross under assessment." As indicated in the last statement, although under assessment is undesirable, the real concern of the property taxpayer is equality. Is he being treated fairly in relation to his neighbour? In this area of most vital concern, assessment has again failed sadly, which prompted the Committee to further state, "with a degree of inaccuracy that deserves public censure."

That a change in assessment is required has long been recognized by provincial authorities. In 1940 legislation was introduced permitting the appointment of county assessors with the object of advising local assessors on improved methods of assessing to obtain uniformity among the various assessment jurisdictions. In 1961 this legislation was enlarged, permitting the formation of county assessment departments. Fortunately, most counties accepted this plan and today only three counties do not have a county system.

Cities and separated towns were still permitted to remain outside the county system and most of them did. Consequently today there are still more than 160 assessment jurisdictions in Ontario.

Another attempt to improve the quality of assessment was the formation in 1947 of an Assessment Branch within The Department of Municipal Affairs. This branch has developed assessment techniques, encouraged and staffed training programs, prepared and disseminated manuals and developed standard assessment forms but has had no real authority to enforce these practices.

In spite of the legislative changes creating larger assessment jurisdictions and the urgings and guidance of The Assessment Branch, assessment still remains in a shocking state. The Ontario Government has now taken the ultimate step, namely the direct assumption of the entire assessment responsibility in Ontario.

For the first time in the history of Ontario there is real reason for a great deal of optimism but a word of caution must be interjected. Experience has shown that larger jurisdictions do not necessarily improve the quality of assessment and in fact many large jurisdictions were out-performed by their smaller counterparts. The mere creation of a super organization is not a panacea.

CRITERIA FOR ORGANIZATION PROPOSALS

The policy to take over the assessment function presently carried out by the municipalities as a direct provincial responsibility, has been recommended by the Department and approved by the government. The decision to implement this policy within a relatively short time has meant, in some areas, that the development of the necessary organization has been somewhat less detailed than is ordinarily desirable. The organization proposals therefore, must be readily capable of modification as working conditions dictate and as assessment operations move forward under provincial control in 1970 and beyond.

Although it has been necessary to concentrate upon the assessment organization and operations, supporting administrative services for a much enlarged department have been studied and recommendations will be included in this report. Nevertheless, the final determination of the role of administrative services has not been determined at this point for we believe that this should await the outcome of the overall study of the department's organization and operations.

The principle criteria for these organizational recommendations have been that such a vastly expanded assessment program requires a rather precise definition of assignments and duties as well as authorities for the function. Depth of organization is, of course, a necessity in a de-centralized operation, not only for developing back-up personnel for senior positions, but also for delegating downward as far as feasible, the authorities and duties of The Assessment Division. At the same time the organization should have horizontal divisions of responsibility which are significant and several levels of such horizontal sub-division are necessary. It is believed that the organization which is recommended will make clear management responsibility and control at all levels. Precise job definition is important and should include the criteria for the judgement of the performance. Overall, the objective is the creation of an effective assessment service.

Consideration has been given to the following points in developing the recommendations. While some of these apply specifically to the Assessment Division, others are general principals of good organization.

- (1) The organization should provide for breadth and depth of qualified staff, coupled with logical, manageable divisions of duties and responsibilities.

- (2) Top management control of performance should be facilitated.
- (3) There should be provision for de-centralized operations, although policy must be decided on a centralized basis.
- (4) The area and region structure recommended in Report #1 is implicit in the organization structure proposed in this report.
- (5) The organization should facilitate relations with local governments in terms of providing the most satisfactory service.
- (6) The process of delegating duties to lower levels and the clarification of reporting channels should be facilitated.
- (7) Cost centres within the organization should be readily identifiable. This is especially important in view of the adoption of program budgeting within the Ontario Government.
- (8) The organization structure should provide that like activities should be carried on within the same organization unit.
- (9) The organization should be consistent in every geographic area and region.
- (10) Spans of control should be such that the organization is readily manageable and the principle of unity of command should be adhered to.
- (11) The organization structure should facilitate the flow of management information between levels and among organizational units.
- (12) The organization should be readily adaptable to future changes which may be necessary because of the increased volume or changed activities.

- (13) The structure should be sufficiently flexible so that changes in municipal government structures - regional government - require no significant change in the assessment organization.

THE PATTERN OF ORGANIZATION

The Divisional Structure

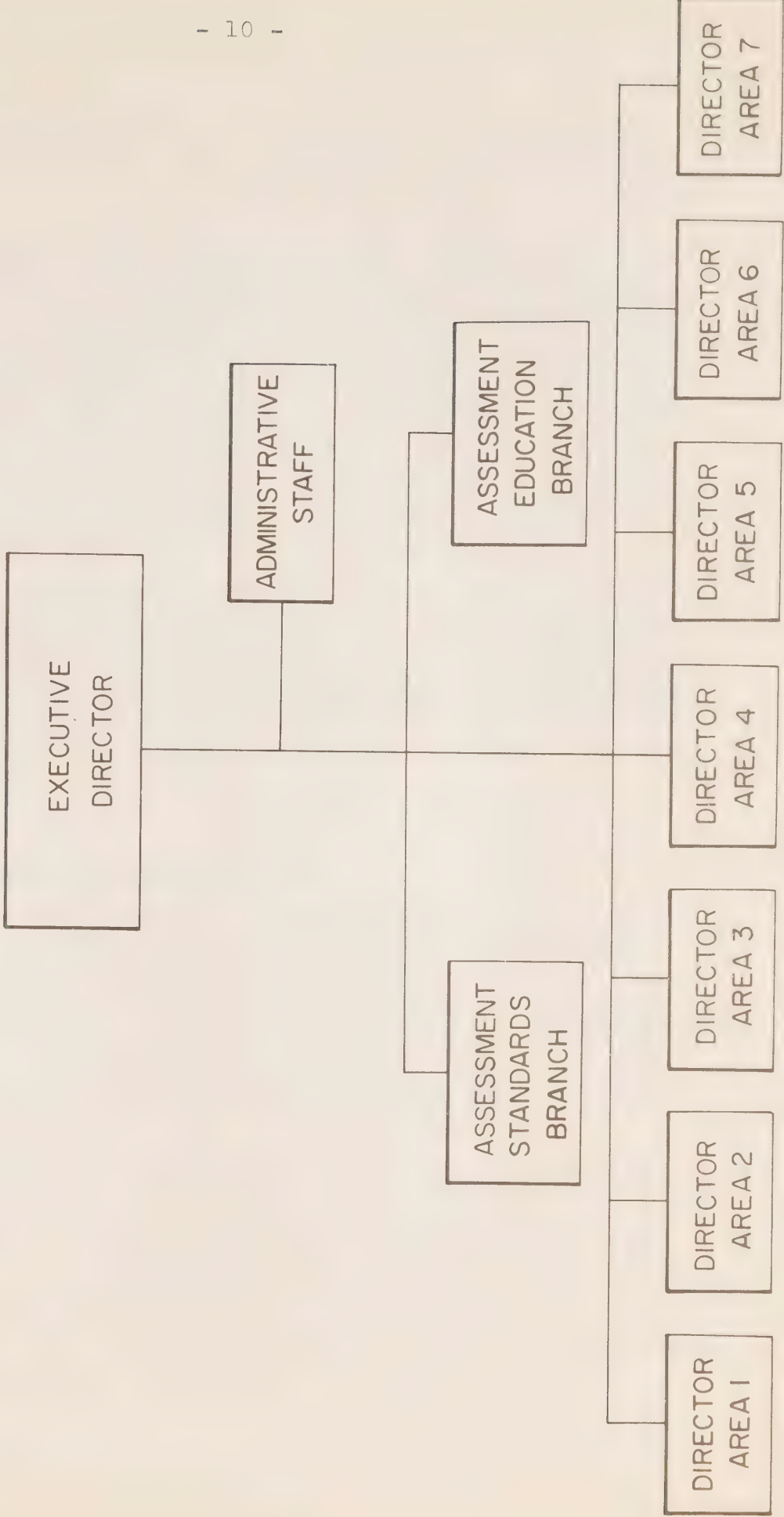
A Division, as defined by Treasury Board, is a group of branches performing related functions reporting to an Executive Director.

The type of service to be provided by The Department of Municipal Affairs in operating the assessment program, demands a total team approach to the resolution of problems and to the provision of services. The assessment function will require an intermingling of a number of activities and of several necessarily separate elements within the Department. For this reason and because assessment must be carried out on a widely de-centralized basis, it is considered that the traditional horizontal, compartmentalized organization structure will not be adequate. Thus the organizational structure recommended is that of the Division reporting to an Executive Director. It is believed that this will result in an orderly flow of work and information within a widely de-centralized operating structure.

The Divisional concept basically, is an organizational device whereby related activities are grouped within one organizational unit. In this case the assessment function could probably be classified as a separate program within the Department of Municipal Affairs under the program structure devised by Treasury Board. Within this report a divisional structure is recommended for Administration and Finance as well. Further studies may indicate that further divisionalization within the Department of Municipal Affairs is desirable. Any recommendations in this area must await the results of these studies into the organization and operations of the entire Department.

Within the Assessment Division it is proposed that head office staff branches be established for Assessment Standards and Assessment Education. Seven operating branches have been proposed, each headed by a director responsible for assessment management in a limited geographic area. These organization sub-units are dealt with in more detail in the following sections. The assessment organization proposal is shown on Chart 1 on the following page.

ORGANIZATION STRUCTURE
ASSESSMENT DIVISION
DEPARTMENT OF MUNICIPAL AFFAIRS



The Administration and Finance Division would have branches for Personnel, Administrative Services and Accounts. A detailed discussion of this division appears on page 41.

The divisional organizational concept has as its prime advantage a reduction in the span of control of the Deputy Minister. At the same time it establishes important depth within the organization by the creation of a senior executive level between the Deputy Minister and the Branch Directors. This not only relieves the Deputy Minister of many routine decisions, it also provides career development opportunities. The appointment of an Executive Director does however place Branch Directors one step lower in the organizational hierarchy. This is not considered to be a serious disadvantage as far as the management of the organization is concerned but it may create personnel problems if Branch Directors feel that they have lost status.

Senior management must take great pains to explain the purpose of such an organization structure and to make Branch Directors feel that they are part of the overall team. It is hoped that such an organization structure will provide career opportunities for both Branch Directors and supervisory employees at the lower levels which do not exist within the current organization.

The Role of the Executive Director

The appointment of an Executive Director in charge of a Division creates a very senior position within the Department. The prime function of this officer is to be the senior advisor to the Deputy Minister as well as being the direct manager of a division responsible for a departmental program. The Deputy Minister requires subordinates who are in a position to analyze and synthesize information originating at the lower levels and to provide him with sound policy recommendations on the basis of this information.

In his line responsibility, an Executive Director co-ordinates the work of the several branches carrying on specific activities within the Department. An Executive Director carries on many of the day-to-day routine duties which should not be assumed by higher level of management in the hierarchy. The Executive Director will also take a senior and active part in the overall management of the Department and will sit on departmental committees, especially management committees, and carry out various tasks which are from time to time ordered by the Deputy Minister.

Many of the activities of an Executive Director will be outward directed, that is, he will represent the Department in dealing with other departments at senior levels and with municipal elected and appointed officers. He will also represent the Department in dealing with outside organizations, such as members of the legislature and organizations representing the public. While it is expected that specific problems of individual or corporate citizens will be dealt with at a lower level, from time to time the Executive Director will be required to resolve such problems.

THE ASSESSMENT DIVISION

In the Assessment Division the Executive Director would have the overall responsibility for policy development, strategic planning and the co-ordination of the de-centralized operations. To assist him in these duties it is recommended that a small administrative staff be established. It is suggested that he be provided with an Administrative Assistant who would relieve him of many of the day to day operating duties such as the routine communications with the Area Directors and Assessment Commissioners concerning administrative matters and for the passing of information from head office to the various parts of the organization. The Administrative Assistant would process inquiries from subordinate staff and prepare answers for the Executive Director. He would also collect intelligence from the various parts of the organization which would assist the Executive Director in his policy making and overall managerial responsibilities.

Thus the control of his subordinate staff will be largely through policy and procedure rather than through direct supervision. While he must be aware of the multitude of problems that will be faced at the local levels, he must depend on subordinate directors for the resolution of most of these operating problems while he concentrates on overall planning and policy development.

ASSESSMENT STANDARDS BRANCH

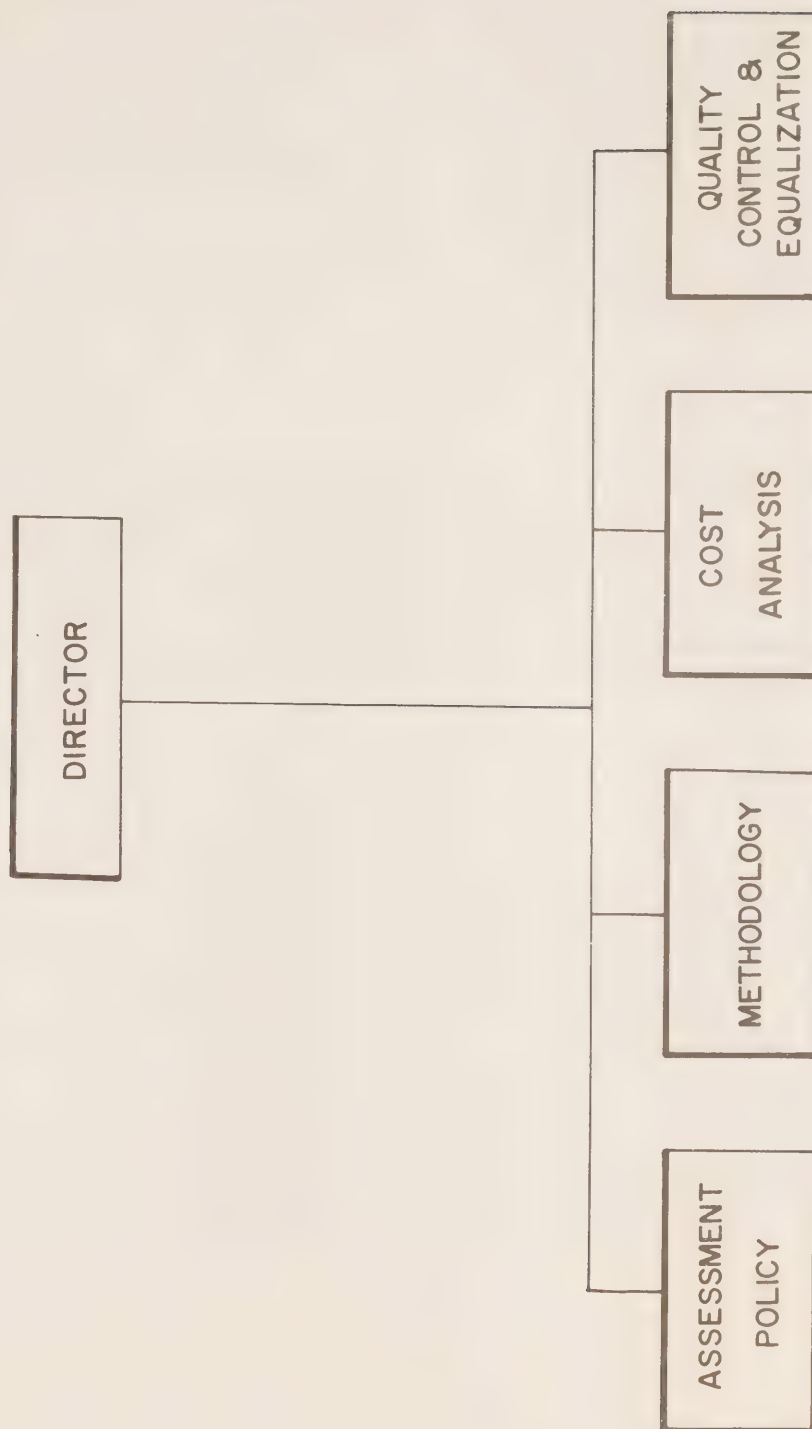
It is recommended that an Assessment Standards Branch be established which would be responsible for the basic research and analysis required to develop assessment policy recommendations for the review of existing assessment methods including the factors which determine the value of property and for the development and testing of new techniques and methodology. The branch would develop standards of quality control to serve as a statistical check on the adequacy of assessment operations in the field. Much of the improvement in the assessment function would originate through the work of this branch. Policy recommendations would be studied here to evaluate overall effect on changing assessment and taxation patterns. To carry out this responsibility, a number of sections would be required. The organization is shown on Chart 2 on the following page.

Assessment Policy Section

Within this section a small staff of perhaps two or three senior officers would review current operations to determine the effect of existing policy upon the assessment function and to make recommendations for changes in policy upon the basis of their studies. An important aspect of the work would be to review the effect of assessment policies on the taxation revenues of the municipalities and upon provincial expenditures, particularly grants based on assessment.

The section would be concerned with problems such as the definition of an operating farm which will undoubtedly require review and change as the province becomes increasingly urbanized. The factors used for the business occupancy tax might also be studied along with such matters as assessment policy relating to public utilities and common carriers. The legislation under which the Assessment Division operates will also require scrutiny. The various acts will undoubtedly require amendment as conditions change and it is the duty of this section to prepare legislative changes as required. The interpretation of legislation by judicial and quasi-judicial authorities will require study in order to determine its effect upon the assessment operation and the need for changes in policy which could develop from these decisions.

ORGANIZATION STRUCTURE
ASSESSMENT STANDARDS
BRANCH



The section will undertake various statistical analyses needed to support policy determination. Out of their work will come draft policy recommendations for the senior officers in the Department. In order to carry on their work effectively, this section must maintain close liaisons with the other departments such as, Agriculture, Treasury and Economics, Education, etc. While this section will be numerically small, it has a very vital role to play in the overall effectiveness of the Assessment Standards Branch and the assessment operation generally.

Methodology Section

Assessment methodology cannot be treated as a static thing. As our society becomes increasingly more complex, the buildings and structures demanded by this society will be of infinite variety. This does not necessarily mean that assessment methods must be increasingly complicated as well, for the assessment operation may become more simplified through the application of modern business technology.

This section will evaluate the effectiveness of the current methods of assessment used for various classes of structures and in light of these studies and their continuing study of newer technology, will recommend standards for the assessment operations throughout the Province. The Methodology Section will maintain up-to-date information on new developments in business technology, particularly in the fields of computer and other data processing techniques such as micro-photography. Upon the basis of these studies and their evaluation of current assessment methods they will develop and test improved techniques. Once these newer methods have proven their worth, the Methodology Section will undertake their implementation throughout the Province. They will have the responsibility for developing standard instructions and for making these known once they have been approved by senior management.

Quality Control and Equalization

It is recommended that a Quality Control and Equalization Section be established to undertake a program aimed at ensuring that assessment operations are being carried out to established standards of quality. The section will develop and recommend quality standards which senior management will adopt for the entire assessment operation.

The section will also design a quality control reporting system through which it may be determined whether the various regions are meeting the standards which have been established. It is expected that this section will undertake analyses of factors such as sales and relate these to the values established for assessment purposes in the regions. On the basis of the tests developed and carried out, reports will be made to senior management if quality is at variance with norms.

This section would continue the present function of preparing factors and calculating equalizations for the various assessment jurisdictions. As all properties in the province are re-assessed at 100% of actual value, the need for equalization calculations should diminish.

Cost Analysis

This section will undertake the necessary research into building and construction costs so that manuals of cost factors are current. The section will prepare indices of interest factors and depreciation rates for various classes of buildings. The applicability of the cost factors and financial data to all sections of the province must be verified and local modifiers developed where necessary.

The section will be required to maintain close liaison with the construction industry and financial institutions in order to accomplish its purposes.

ASSESSMENT EDUCATION BRANCH

On January 1, 1970 approximately 1,300 assessors will join the provincial service. Of these, only one-third can be considered fully qualified and able to carry out the required functions at a working level. This alone indicates the need for a vast program of in-service assessment education in the Division. In addition, it must be ensured that a continuing and regular supply of young men and women are entering the assessment profession. To carry out these two basic tasks, it is recommended that an Assessment Education Branch be established reporting to the Executive Director.

The Branch will serve the entire Division in the training and re-training of personnel in assessment technology. This Branch will not undertake general staff training such as managerial development, clerical skills, etc. These duties will be carried out by the Staff Development Officer in the Personnel Branch.

While the principal objective of this Branch is to supply properly qualified assessors for the Division, it has a number of tasks to perform to achieve this end. The qualifications required for entry into the field would be developed by the Branch for final promulgation by the Executive Director. Once entry requirements are known, the Branch must make these known to the universities and Colleges of Applied Arts & Technology. In the case of C.A.A.T., a very close liaison will be required for some of these schools provide direct technical training in the field of property assessment. The content of the courses undertaken by C.A.A.T. would be developed in general terms by the Branch and made known to these schools. It will be necessary, as is presently being done, to supply lecturers on a part-time or secondment basis to ensure that the valuation courses are adequately presented.

A major function of the Branch will be the determination of the requirements for in-service training, the development of courses to meet these requirements and the administration of such courses. To accomplish this task and to prepare course content for the community colleges it is recommended that three Course Development and Administration Sections be established in the Education Branch, one each for economics courses, valuation courses, and assessment management courses.

These sections, under a Supervisor, would be responsible under the general direction of the Branch Director for determining the education requirements of the staff in the various regions. This means that frequent contacts with operating supervisors in the regions and with the Area Directors must be maintained. It is also expected that the quality control reports of the Standards Branch will provide useful information in pinpointing education requirements.

Once the overall requirements for in-service training have been established and this will be a continuing process, the Branch will develop the necessary courses to meet the need. This task involves the preparation of course material such as descriptive material, cases, problems and assignments. It will also involve grading and evaluating the student's progress during and following in-service training. These courses are absolutely necessary for the upgrading of the assessment personnel and undoubtedly assessment staff would be encouraged to completed these courses if promotions were made dependent upon the successful attainment of various levels of academic competence.

The Course Development & Administration Sections would have the responsibility of administering the courses. This would involve making arrangements with the local Assessment Commissioner for the holding of training sessions, the distribution of materials, the obtaining of necessary classroom facilities, for ensuring the classroom is properly equipped and arranging for instructors.

It is not recommended that a staff of full time instructors be assigned to the Assessment Education Branch, except those seconded to community colleges. While the staff of the Branch would undoubtedly lecture extensively, the largest portion of their time would likely be spent in other duties. Lecturers should be assigned from all parts of the Division. It is expected that the Assessment Standards Branch will be a fertile source of highly competent people who will be available to undertake teaching assignments. It is considered that all senior personnel in the Division should be able to lecture in a competent manner on particular aspects of assessment in which they are highly knowledgeable. The establishment of a permanent corps of lecturers would remove these people from the mainstream of the assessment function and would undoubtedly narrow their outlook.

It is however, recognized that the CAAT will need instructors provided by the Department in the first four or five years after the Provincial takeover. It has been suggested that as many as ten to fifteen full-time lecturers will be needed in the initial stages. If these full-time instructors are required, they will have to be provided but it is considered that this should be regarded as a temporary expedient until such time as the staff of the colleges are prepared to undertake this instruction.

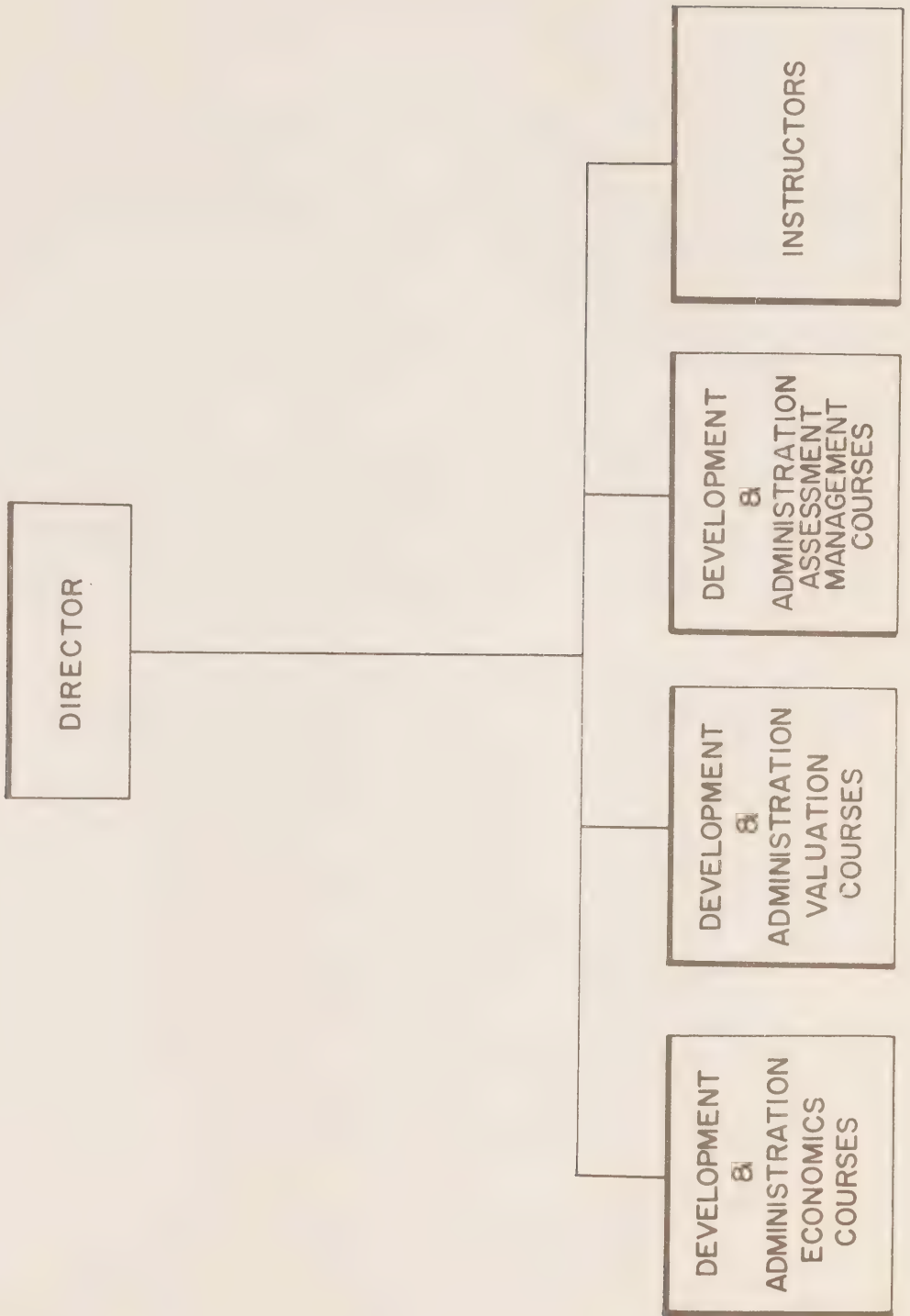
It is recommended that a Career Counselling Officer be appointed. This officer would provide counselling on an individual basis to the assessors, emphasizing the professional aspects and advising them of their opportunities and the requirements for promotion and personal development. This officer would have a vital function to perform in providing mid-career counselling to the many assessors who will be joining the Provincial staff in January 1970, particularly in view of the fact that a number of these people do not have a viable future in the assessing field. While this officer will be on the staff of the Personnel Branch, he will work closely with the Assessment Education Branch.

Another duty of the Assessment Education Branch would be the recruitment, placement and evaluation of students during the summer months. CAAT students taking the assessment course are required to spend one summer in the assessment field in order to complete the requirements for their diploma. The Branch would assign students to the various Assessment Commissioners so that they will get the required practical training and will be responsible for the evaluation of these students.

Another related duty would be the assignment of trainees to the various regions. These trainees would be graduates from the Colleges of Applied Arts & Technology and Technology and from universities who would be assigned to assessment regions on the basis of staff needs.

The organization of the Assessment Education Branch is shown in Chart 3 on the following page. It is recommended that the complement of the Branch be twelve to fifteen with the proviso that should a corps of full-time instructors be required in the initial stages of P.A.T.O., these would be assigned to the Branch on the understanding that these are temporary positions and that a thorough review will be undertaken within three years.

ORGANIZATION STRUCTURE
ASSESSMENT EDUCATION
BRANCH



AREA ORGANIZATION

It has been recommended in Report No. 1 that seven areas be established under the management of Area Directors. The Area Director is responsible for controlling and co-ordinating assessment operations in several regions. He is responsible for inspection and audit of regional operations to ensure that established standards and acceptable methodology are being used for the valuation of property. He must rate the competence of the regional staff to evaluate their performance and determine their education requirements.

Generally the Area Director is an alter ego of the Executive Director in his (the Executive Director) dealings with the Assessment Commissioners. The scope and geographic dispersion of the assessment function requires a level of supervision between the assessment region and head office. It is this function that has been assigned to the Area Director.

The Area Director is the prime means of communicating policy from head office to the operating level in the region and for advising senior management of various problems that are developing, not only in the staffing field but in the techniques and methodology of carrying out the assessment operation. This will require the Area Director to spend a large portion of his time visiting his Assessment Commissioners in order to evaluate performance, to offer advice and encouragement as well as to assist them in their operational planning. This task becomes even more important now that the traditional concepts of assessment are changing. The techniques of the past, having fallen into some disrepute, require modification so that modern technology and systems can be applied to the assessment function. The Area Director must promote these newer techniques and ensure that each Assessment Commissioner is using them in a uniform manner.

If the taxpayer is to be treated fairly, then assessment and the methodology of assessment must be uniform throughout the Province. It is the Area Director's job to ensure that this uniformity is achieved in the application of standards and methods, in the valuation of property and in the interpretation of data and results.

The Area Director will also undertake some strictly administrative activities. Although the annual estimates will be developed in the first instance in the region, the Area Director must compile and approve the estimates for his area. He will also require budgetary reports to ensure that planned expenditures are not being exceeded and that overall financial objectives are being achieved. He will receive production and productivity reports from his regions in order to ascertain whether operational plan objectives are being met. It is considered that assessment lends itself to the establishment of productivity standards for a professional group and it is suggested that further studies be undertaken in this field.

The Area Director is responsible for the overall personnel policy in his jurisdiction. In this capacity he will, on occasion, be required to arbitrate disputes between the Assessment Commissioner and his subordinate staff. For the most part however, the personnel responsibility of the Area Director merely requires that he be assured that departmental personnel policies are being carried out in the region.

Assessment Inspector

The Area Director will require a small staff of Assessment Inspectors to assist him in his duties. The required number of such personnel cannot be determined with any degree of accuracy at this time. Therefore it is recommended that two or three Assessment Inspectors be assigned to each Area Director and that this number be reviewed in the light of experience after the takeover. These Assessment Inspectors will assist the Director in that aspect of his job which requires the establishment of uniform methods, valuations and interpretations of data. Assessment Inspectors will spend the largest portion of their time reviewing the operations of each region to ensure that standards are being met and that overall assessment policy is being carried out. The Inspectors will review valuations made in each region in order to pinpoint faults and particularly to identify training needs of individual assessors. This task will require the use of the quality control reports from the Assessment Standards Branch as well as visits to the regions and actually accompanying regional staff during their field work. Documents prepared in the regions and the working papers used to prepare valuations will be other sources useful for interpreting the degree of competence of regional personnel.

The Assessment Inspector will require personality traits that will enable him to elicit the co-operation of regional staff. His task is essentially that of being the eyes and ears of the Area Director. If he is to carry out his work without causing animosities, he will require skill, patience, and diplomatic qualities of a high order. In addition to this of course, he must be a competent and experienced assessor in his own right. He must be flexible in his approach and be ready to recognize that improvements in operational methodology may well be made by operating personnel. Since his position is that of a staff officer, he will have to depend on his personal characteristics to assure his success. The authority he derives from being a member of the staff of the Area Director should be used with discretion and only applied in cases of extreme recalcitrance on the part of the regional staff.

Assessment Specialist

In order to divorce operations entirely from the head office, no valuations should be made on a regular basis by head office staff. The interweaving of the executive and the operational functions can have unfortunate results. It tends to involve the most senior executive in operational matters which should be left to the units of the organization which have been specifically designed to carry out these operations.

In any professional or technical organization, there is a tendency for the senior officers to remain in close contact with the operations. An assessor by training and inclination wants to continue to assess property even though he may be a senior executive and as such he should consider his profession no longer that of assessor but that of manager.

It is recognized that unique properties, e.g., oil refineries, require an assessor with particular skills, that is a specialist. Such specialists may not, because of insufficient workload, be justified in the regions. It is recommended that such specialists be established on the staff of the Area Director even though a particular area may also have insufficient workload to justify such specialists on a full-time basis. While assigned to the staff of a particular Area Director, they would be made available to do valuations in other areas on an "as required" basis.

The recommendation to establish specialists for unique valuations on the staff of the Area Director must be considered one of operational convenience. Such specialists could also be established on the staff of the Assessment Commissioner and still be made available to carry out valuations in other regions. Indeed, where a particular region has a large volume of work requiring a specialist, he will be established at the regional level.

It is anticipated that each region will require some Assessment Specialists and this function is discussed in more detail in the section dealing with the regional organization. The final determination of whether a particular specialist is established at the area or the regional level must be determined by workload considerations and by the convenience that would result from the various placements.

When the determination has been made to set up an assessment speciality in an area, it will require a minimum of two assessors. The Assessment Specialists should work in groups of two; an experienced senior in the field and a junior who is less experienced but learning under the direction and guidance of the senior specialist. If the workload is such that more than two specialists are required in a particular area, these may be added as required.

Area Administration

The Area Director will have a small administrative staff to provide clerical and stenographic assistance. They will carry out the administrative operations in the area office but will not process administrative documents such as, payroll changes, expense accounts, accounts payable, from the regions. On administrative matters such as these, the regions will have direct contact with the Administration and Finance Division.

It is anticipated however, that the area offices may provide some common services for the assessment regions. While none are being set up with one major exception, for the takeover in 1970, the development of common services will be dependent on the requirements of the regions and would be installed on the basis of future studies.

Although a study will be required to determine feasibility, data processing is one service which might be provided on an area basis. The computer installation at North Bay will become part of the Director's office in the northern area in the first instance.

The organization of the assessment area is shown in Chart 4 on the following page. The staff of the Area Director will be quite small although actual numbers will depend upon the number of Assessment Specialists needed. Should common services be provided, the staff will increase considerably. In the first instance, it is expected that the area staff will be in the order of ten people.

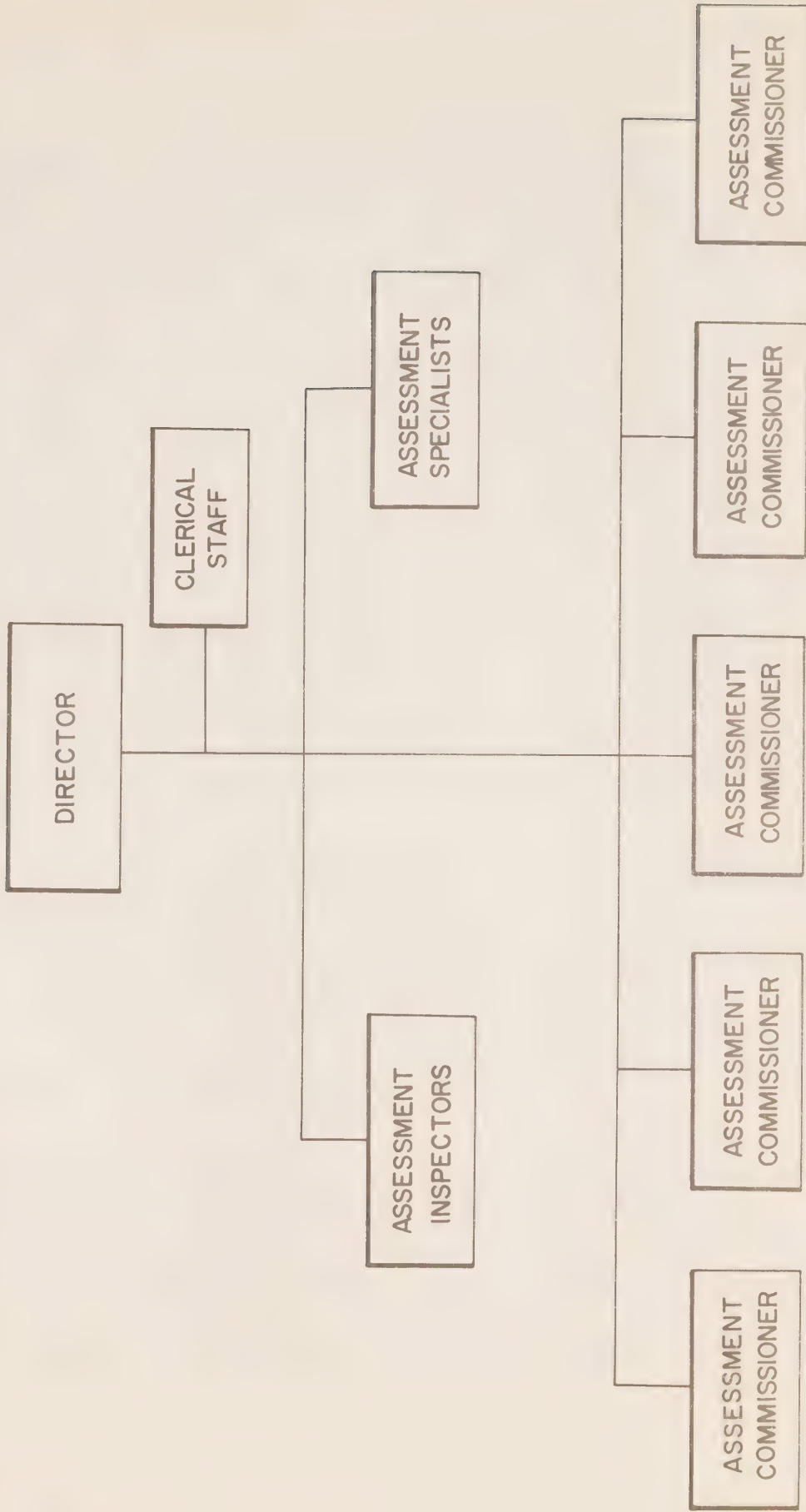
Assessment of Unique Properties - An Alternative Approach

Scattered throughout Ontario there are a number of unique industrial properties which represent special assessment problems. These properties are relatively uncommon and for each particular type of industrial plant perhaps less than two dozen exist. These are large industrial complexes which may represent investments in excess of \$100,000,000 for each plant. Among industries in these categories are the railways, the smelters, the pulp and paper plants, steel mills, automobile manufacturers, oil refineries, chemical plants, and to some degree, some types of communication systems.

The assessment of these properties presents a number of particular problems. Undoubtedly, these properties will require assessors with extensive experience and knowledge in the assessment of industrial property. The assessors will be required to develop many of their own techniques since standard methodology may not be applicable to these particular properties. Because of their rarity, few assessors would be involved in this type of assessment.

In the previous section, it has been recommended that Specialist Assessors be attached to each area office to undertake the valuation of these properties. It was further recommended that when assessment was required outside a particular area, these special assessors would be seconded on a temporary basis to another area. The rationale for this, in addition to the limited requirement for special assessors, was the desire to separate assessment operations entirely from head office which should be involved with policy, programming and planning only.

ORGANIZATION STRUCTURE
ASSESSMENT AREA



The recommended arrangement admittedly, has certain disadvantages such as the transfer of the reporting relationship of an assessor from one area to another as required by the conditions of the special assessment. Furthermore, this may be a poor utilization of manpower which, in this field of endeavour, is likely to be even more scarce than for assessment in general.

As an alternative to that proposal, consideration might be given to setting up what would essentially be an additional area under a director. This would be an area at large for special assessments. The personnel composition of such an area for special assessment operations might include the director, four or five senior assessors, a draftsman, two clerks, and two stenographers. While the director of this area at large would report to the executive director, he would not be considered part of head office and would in fact, have his office accommodation physically separated from head office. While Toronto is undoubtedly the location for this group, their offices could well be located in a suburban location adjacent to freeways and the airport. The operation of this special assessment area might follow a pattern wherein particular industries are designated as their prerogative and the assessment commissioners in the region would not attempt to assess these particular properties.

When these properties were scheduled for assessment, assessors from the special assessment area would visit the region, make contact with the assessment commissioner to inform him of their presence, and to ask for necessary assistance as required. It would undoubtedly be good practice to assign someone from the special assessment group of the region to work with the personnel from the special assessment area. This would provide an opportunity for staff development and would serve to keep the region informed of the problems and progress in this particular field.

Whether or not this type of arrangement will be required in a long run, cannot be determined at this point. It would seem that such a proposal does have considerable merit for the initial phases of P.A.T.O. and its final disposition will depend on conditions and practices as they develop over the next few years. Such a Special Assessment Branch would be severely limited in the type of properties that it undertakes to assess. It would not supercede the Special Assessment Section within each assessment region.

There are undoubtedly enough properties that require special assessment techniques in each region to justify a group for this within each region. Such properties as, apartment buildings in the Toronto regions would justify a special assessment operation alone. Many industrial plants and commercial office buildings will require the techniques of special assessment but will not be assessed by the Special Assessment Branch. There would have to be a close liaison with the staff of the Special Assessment Branch and the Special Assessment Section in each region in order to effectively carry out these duties. The establishment of a Special Assessment Branch would eliminate the need for specialists on the staff of the Area Director. Should such a branch be set up, the area specialist positions would have to be abolished concurrently.

REGIONAL ORGANIZATION

The region is the operating level for the assessment function. It is here that properties are discovered, inspected and the valuations made, the roll prepared and the census taken. The Commissioner is responsible for the quality of the valuations made. He must be prepared to defend these in the Assessment Review Court and before other judicial and quasi-judicial bodies.

As the senior operating officer in the region, the Assessment Commissioner is responsible for the day-to-day operations and for ensuring that overall objectives are met. He establishes operating plans, rates of production to be achieved, and evaluates results in terms of these operating plans. He carries out administrative duties such as preparation of estimates and is ultimately responsible for the financial and personnel management aspects of his region. His staff will range from approximately thirty to in excess of one hundred depending upon the volume of work in the particular region.

As the senior representative of the Department of Municipal Affairs at the local level, the Commissioner will be required to undertake a number of public relations activities. It is anticipated that he will be contacted by municipal government officials concerning problems unrelated to assessment. He must be sufficiently aware of the Department's operation so that he may direct such inquiries to the proper departmental officer.

In his own field, the Commissioner will have many contacts with both municipal civil servants and with municipal elected officers concerning assessment. He must be able to handle difficult situations and maintain the good name of the Department. Of course public contacts will be necessary both on an individual and group basis. The property owners may have legitimate complaints about their assessment or they may not be aware of the intricacies of the assessment function and these must be explained to them. It is suggested that the Commissioners should be prepared to undertake speaking engagements to local groups such as service clubs in order to explain more fully the purpose and functions of the assessment operation and the reasons for provincial takeover.

In order to carry out his duties effectively, the Assessment Commissioner will require an extensive subordinate organization. Chart 5 following, shows a typical organization structure for an assessment region. Reporting to the Commissioner are Managers for residential valuations, commercial valuations, farm valuations, special valuations, Support Services, and Assessment Services. Each of these will be dealt with in some detail in the following sections of this report.

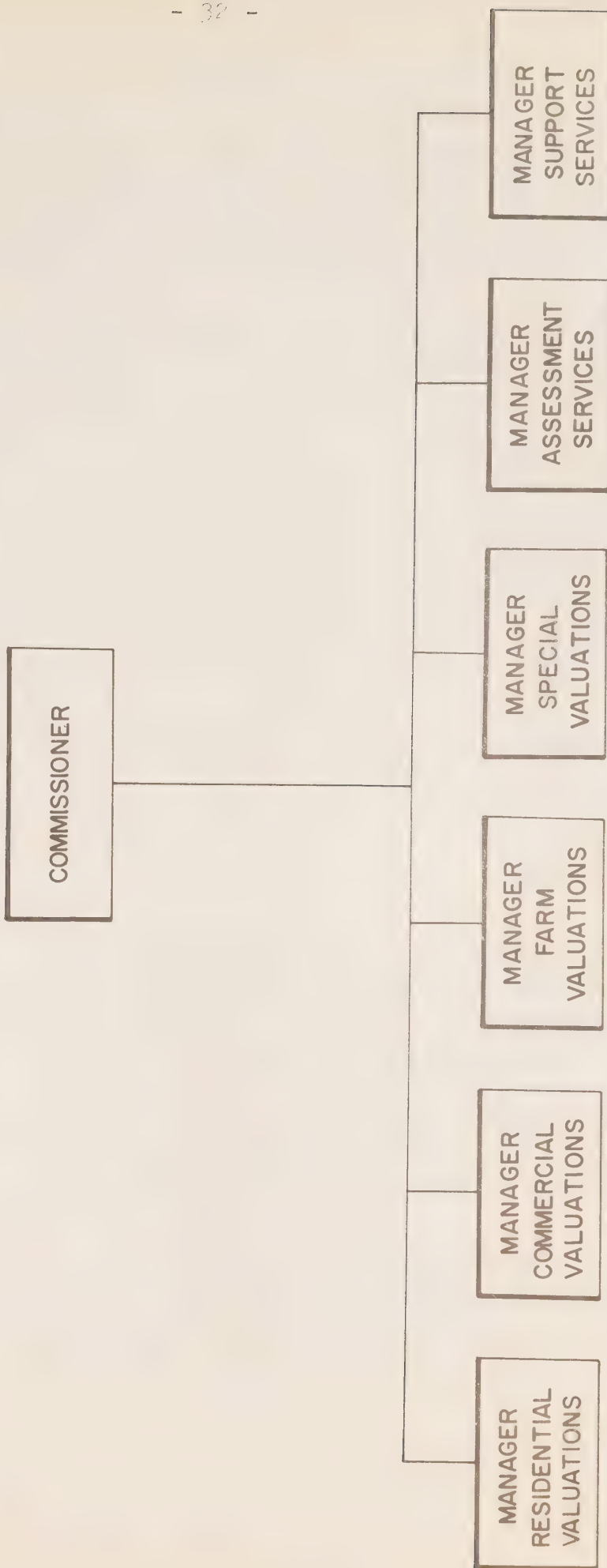
Residential, Commercial and Farm Valuations

The valuation of residential, farm and standard commercial properties represents the majority of the workload in each region. The techniques used to make these valuations are similar and therefore these three categories of property are treated as a single unit in this discussion. It is recommended that a manager be appointed for each of the three types of property. This will limit the span of control of each manager and establish a degree of specialization and competence within each of the categories of property. In the two or three largest regions, a second Manager, Residential Valuations, may be justified by the workload. Such a double appointment should not be considered unless twelve or more senior assessors report to one Manager.

The Manager of each section will have the prime responsibility for establishing the assessment valuation of each property. Although the actual assessment and the establishment of the valuation will be carried out by subordinate staff under his direction, the manager of the section will, in the final analysis, be required to sign the valuation documents and he must be prepared to assure the Commissioner that these are accurate valuations.

The Manager is responsible for assigning work to his subordinate senior assessors. The number of senior assessors assigned to each manager will depend upon the workload in each region and the numbers of each particular type of property. The senior assessor will be responsible for a number of junior assessors who will undertake the work of discovering, describing and establishing preliminary valuations for the properties.

ORGANIZATION STRUCTURE
ASSESSMENT REGION



A major tool for determining actual value is sales analysis. A sales analyst assigned to the manager will study all sales in all the zones of the region and prepare valuation factors based on this analysis. Junior sales analysts may be assigned to work with a experienced sales analyst for purposes of training.

Other factors which influence values are the general economic, social and cultural trends in a particular zone. A Localities Factors Analyst will study and interpret these trends. A Factors Analyst may be able to serve more than one manager. Locality factors include such items as traffic patterns, zoning regulations, official plans, changing economic patterns and a multitude of like factors. In the case of farm properties, locality factors consist of soil conditions and climate factors as well as the general factors which apply to other categories of property. It is thought that zones should be fairly small so that sales and locality factors analysis will be of real worth in making valuations. Therefore, one senior assessor will likely be able to supervise more than one zone. The organization structure for these sections is shown in Chart 6 on the following page.

In regions where there are few farms, i.e., Metro Toronto, there will be no need to establish a section charged with farm valuations.

Special Valuations

It is anticipated that most regions will require a section for special valuations. The characteristics that distinguish this section from the residential, farm and commercial are the methods used in valuation. In the former, the valuation techniques are relatively standard and for the most part are based upon sales analysis and property description. The types of property assigned to the Special Valuations Section for assessment would be either unique or so limited in number that sales analysis has no value. Among the techniques for assessing special properties would be the income capitalization and the cost methods.

It is proposed that the manager have a pool of analysts to undertake various studies related to financial data, cost factors, depreciation analysis, etc. This pool would be available to the various assessment specialists reporting to the manager.

ORGANIZATION STRUCTURE
ASSESSMENT REGION
RESIDENTIAL VALUATIONS
COMMERCIAL VALUATIONS
FARM VALUATIONS

MANAGER

LOCALITY
FACTORS
ANALYST

SALES
ANALYST

SENIOR
ASSESSOR

JUNIOR
ASSESSORS

SENIOR ASSESSORS
AS REQUIRED

The Assessment Specialist would be the working level assessor special classes of property. He would be assisted by junior assessors, the number depending on the workload.

Assessment Specialists might be assigned to particular types of property such as unique industrial plants (oil refineries and chemical plants) or he could concentrate on a particular type of assessment technique, such as income capitalization.

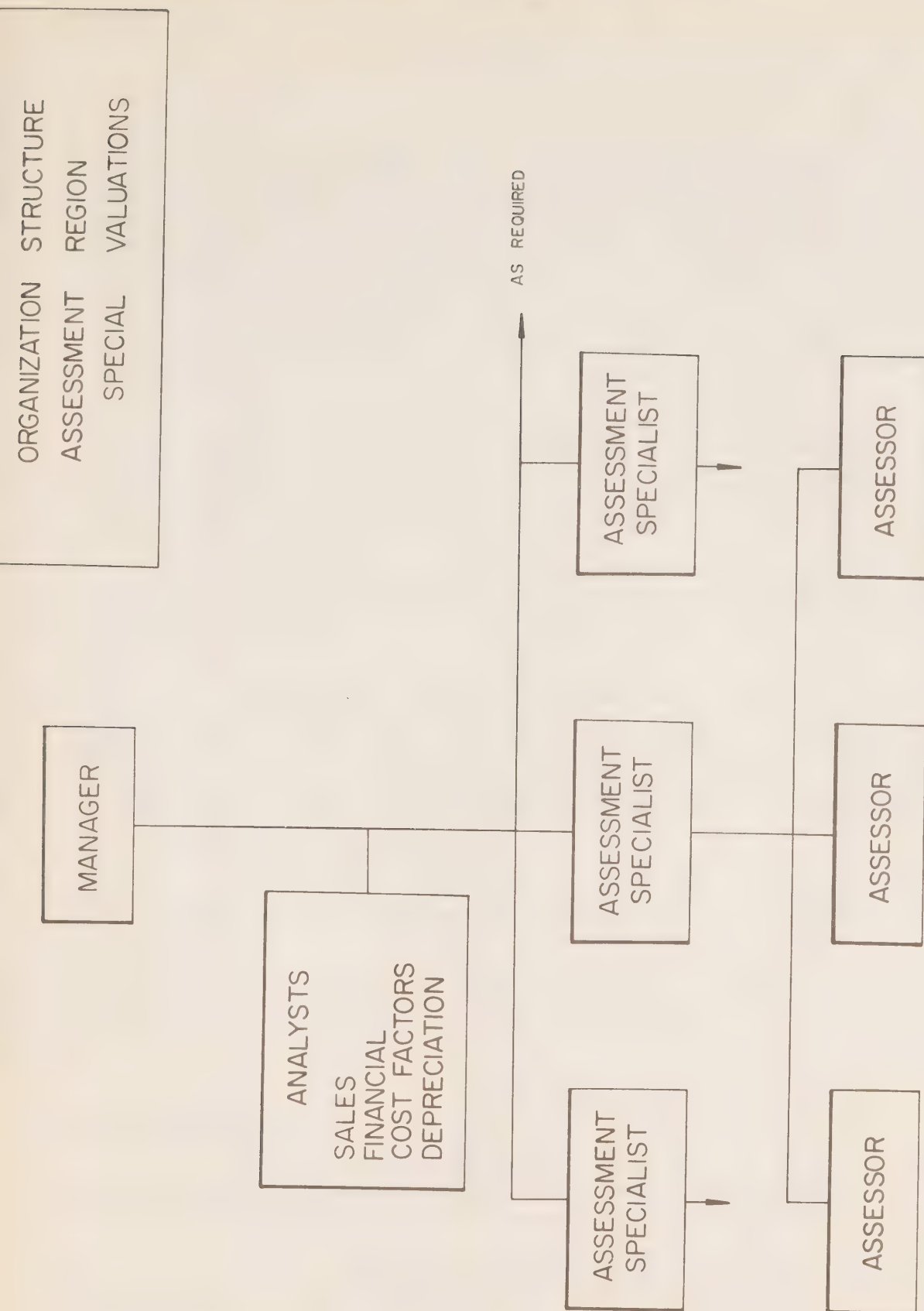
The types of Assessment Specialists in a region will be determined by the unique classes of property in that region. For example, in the Metropolitan Toronto regions, an Assessment Specialist could be assigned to apartment buildings. In the north, an Assessment Specialist might concentrate on mining properties. Whether a specialist is assigned to the region or to the area depends upon a number of factors, some of which were discussed in the section on the area organization.

Assessment Services

In addition to making valuations, the assessment process requires the collection of names of owners and tenants for tax billing purposes. The Act also requires an annual census be taken. Additional data is collected concerning school support, voter and jury duty eligibility and a variety of other statistics.

It is the intent of this organization proposal that the valuation process be separated entirely from census and related activities. That is, the valuation process would be related entirely to property where the census and registration process would be concerned with people. Therefore, it is proposed that an Assessment Services Section, which would collect the necessary data, be set up in each region under a manager. In the final analysis, property must be related to people so that a person becomes liable for the taxation to a property.

The actual census and data collection would be done, for the most part, by part-time census takers in a manner similar to Dominion Bureau of Statistics data collection for the Canada census. There would be a small clerical staff of one or two permanently engaged in the census operation; arranging for census takers, handling pay claims and processing census data.



While the Manager would be responsible for the census and related data collection functions, his major activity would be the provision of assessment services to the Valuations Sections. This would consist of handling large quantities of data from various sources which would be needed for the assessment valuation process. Such data would consist of change lists from the Land Titles Offices, lists of building permits from municipal authorities, zoning changes, official plans, street pattern changes, and similar types of documents from various sources.

The Manager would arrange to receive the data regularly and would follow up any failure of municipal authorities to send these documents. Once the documents are received, they would be sorted, classified and routed to the assessors and analysts who would use them.

After the documents have been used, they would be returned to the Manager of Support Services for filing. The Manager would not have the responsibility for the filing operation.

The mapping unit would also be a responsibility of Assessment Services as would data processing (keypunching and input control) and the assessment calculations necessary to arrive at valuations and for determining business occupancy rates and splits. The Manager would undertake the necessary administrative functions required for proceedings before the Assessment Review Court.

In general, the Manager would be responsible for all assessment and assessment related activities other than valuations.

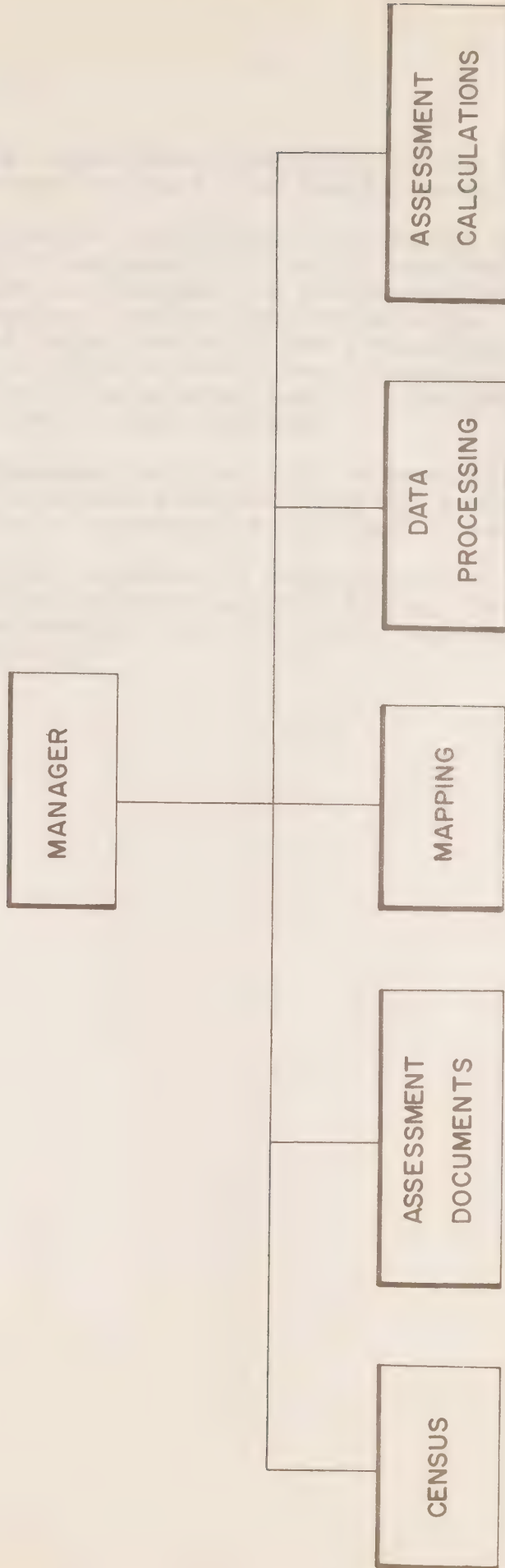
Chart 8 on the following page illustrates the organization structure for Assessment Services.

Support Services

It is recommended that a Support Services Section be established in each region to provide the necessary administrative support to the assessment operation.

Under the Support Services Manager it is proposed that units be established for personnel services, financial services and office services.

ORGANIZATION STRUCTURE
ASSESSMENT REGION
ASSESSMENT SERVICES



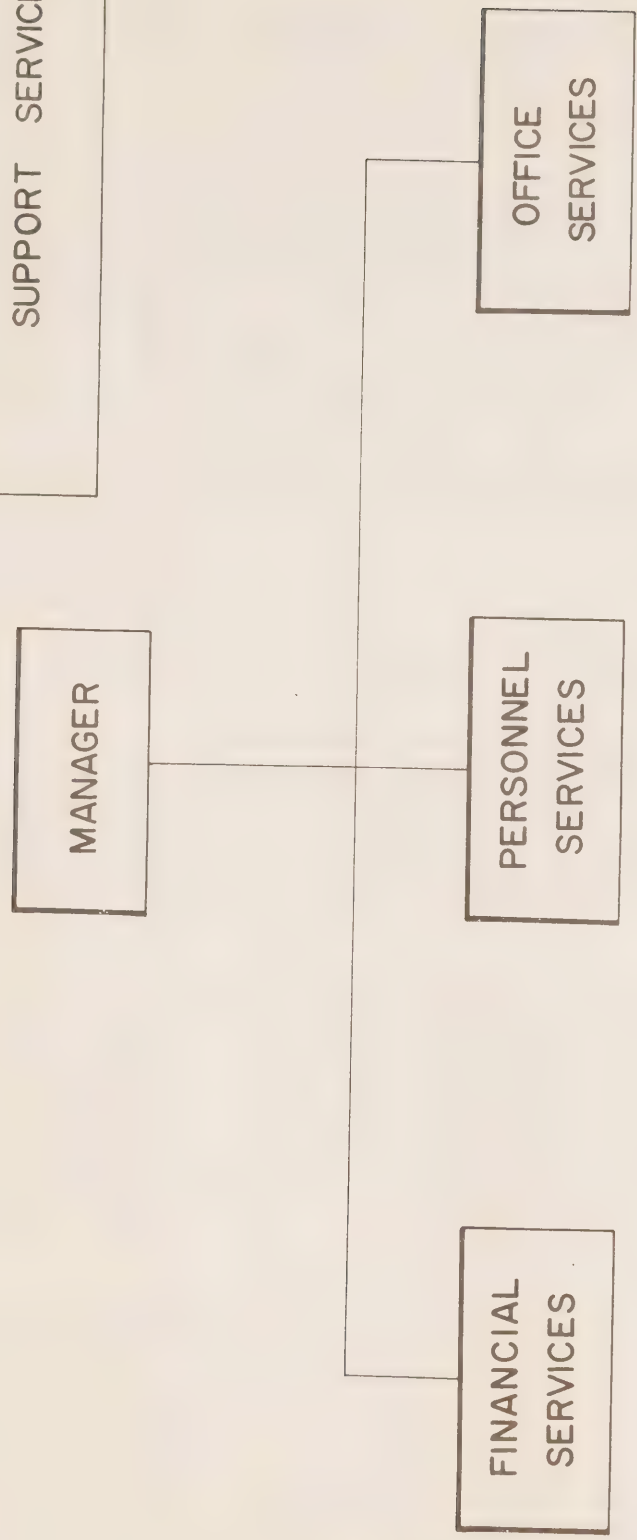
The organization structure of the Support Services Section is shown in Chart 9 on the following page.

While the chart shows individual units for each of the specific responsibilities, in smaller regions these would no doubt be combined for administrative purposes. Financial services included the preparation of the annual estimates and budget control, the processing of invoices and control of local expenditures. Payrolls and attendance reporting as well as expense account processing will be responsibilities of this section.

Personnel services will be responsible for local recruiting, personnel documentation and assisting in the administration of personnel policy and procedures.

Office Services is responsible for requisitioning office supplies and printing, for filing, for stenographic and reception services and for office accommodation and building security.

ORGANIZATION STRUCTURE
ASSESSMENT REGION
SUPPORT SERVICES



ADMINISTRATION AND FINANCE DIVISION

Administrative Services Branch, the Director of which reports to the Deputy Minister, is composed of five areas of operation. Within the currently approved complements are 46 positions distributed as follows:

Director and Support Staff	- 3
- Personnel Services	- 11
- Administrative Services	- 16
- Accounts	- 10
- Library	- 4
- Emergency Services	- 2

Departmental responsibilities and the increased functional workloads within certain areas of operation especially in personnel, administrative services and in accounting, are sufficient to regard them as future branches. This warrants consideration for organizational development to be in phase with the larger implementation commencing January 1st, 1970.

Recommendations are made elsewhere in this report that assessment functions be arranged within a divisional organization structure with defined branches and area directorates; that Administration and Finance be formed as a functional departmental division is also recommended here and initially would contain three functional branches. These three branches would be Personnel, Accounting and Administrative Services and a budgets and audit unit.

Recommendations within the report are that Administrative Services contain purchasing, supply, central files, printing and mail and messenger services. Within a divisional organization concept we further propose that the Library and Emergency Services be added to compose an Administrative Services Branch. If future considerations, resulting from the planned total department study, prove that Systems Development Branch should be structured as a fourth branch within the Administration and Finance Division, then Emergency Services, or at least the records management part of it, should be placed within Systems Development.

Since the greater portion of Emergency Services work is the development of records management, the responsibilities here will increase, not in number of staff, but in the co-ordination of Records Services Branch policy with the area and regional offices. This will include not only new records but also those assumed with the assessment responsibility. Because the records function outweighs that of emergency services, especially in time appropriation, the responsibility should be recognized as "Records Management".

Chart 10 on the following page shows the proposed Administration and Finance Division organization.

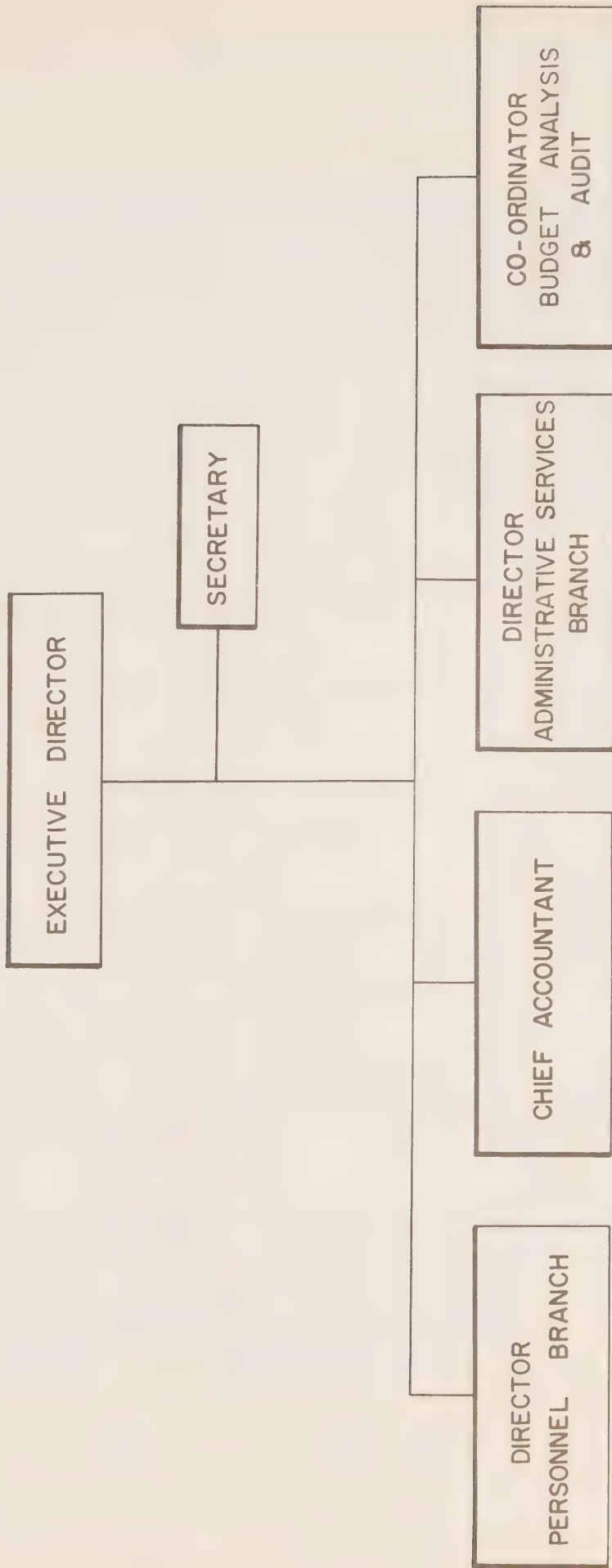
Personnel Branch

The approved complement for Personnel Services includes the manager, three personnel officers, one personnel clerk and two clerk typists. In addition to these seven, four departmental trainee positions are established for training within the various operating areas of the Department. These four positions are not considered as a portion of this working complement and are not discussed within the required Personnel Services re-organization.

Currently the three personnel officers are each responsible for the personnel functions of designated branches so that, in effect, all of the Department's personnel functions are handled in three separate areas of the Personnel Section. The branches so designated or assigned are as follows:-

- 1 - Main Office, Law Branch,
Administrative Services, and
Assessment Branch
- 2 - Planning Branch, O.M.B.
- 3 - Finance, Accounting, Subsidies,
Systems, Organization and
Administration and Research

ORGANIZATION STRUCTURE
ADMINISTRATION & FINANCE
DIVISION



Since an equitable distribution of workload within the Personnel Branch is difficult to stabilize and maintain with specialization to branches, nor can a standard or uniform service be provided, we support and recommend a functional organization. Furthermore, increases in workload dictate staff increases in increments of at least one, whereas with a functional organization, nominal increases in workload may mean simply some re-allocation among the then current staff. With this concept, the current personnel staff of seven supporting a department of five hundred needs only a moderate augmentation to support a department complement totalling twenty-two hundred.

It is proposed that under the management of a director, functions of the Personnel Branch should fall within four defined sections or areas of responsibility:

- 1 - Personnel Administration,
- 2 - Classifications,
- 3 - Recruiting and Staffing, and
- 4 - Staff Development

Personnel Administration is a functional group responsible for all of the clerical and administrative detail associated with personnel work. It is also proposed that this group be responsible for the secretarial, stenographic, typing and clerical support required within the total personnel branch organization. The major responsibilities would then include retirements and superannuations, resignations, enrollments in the insurance programs and periodic reporting of staffing and vacancies within the approved complement and the preparation of such statistical reporting as required.

The Classification function, performed by a team of two Personnel Officers or one Personnel Officer and one Personnel Technician, would be drafting of the departmental complement and organization structures for final approval by higher authority, for job analysis and for relevant branch co-ordination of each position specification within the approved complement.

The Recruiting and Staffing function is one of co-ordination and co-operation with all branches of the Department in assisting each of them in obtaining staff. The responsibilities here range from a complete staffing function for certain areas of activity, to assistance in the staffing activity for others. Staffing generally, within the Assessment Branch for instance, because of de-centralization, would be the responsibility of the assessment management concerned but with assistance in documentation provided from within the Personnel Branch. Staffing responsibilities must extend to all the departmental officers and considerable travel to area and regional offices will be required. In the field, as well as at head office, a continuing liaison with other departments is mandatory and we estimate the workload here will demand no less than two Personnel Officers.

Staff Development is seen as a service to provide that co-ordinating link between the staff and the various means by which their values to the Department may be increased. It is simultaneously provided for elsewhere in these reports that assessment technical training responsibilities remain with the Assessment Division but in this instance the Staff Development Officer would provide the required Personnel liaison and co-ordination. Other staff training and development would fall within the functions and services provided by this personnel staff. Additional responsibilities associated with staff development may logically be personnel counselling, employee relations, handling of grievances and provision of disciplinary measures in consort with the relevant branch management.

It is proposed that the Departmental Trainee complement be placed within the Staff Development Section complement and positioned from there to the trainee assignments with the various branches.

Since increases to the departmental staff are to be in two phases - i.e., an initial increase of some 200 on July 1st, 1969, and the second phase - an increase of possibly some 1600 on January 1st, 1970, the timing for staff augmentation within Personnel is not critical immediately but must pre-date each of the above increases.

All of the recommended increases to the branch staff are not required before July 1st, 1969 but alignment of responsibilities within the functional areas as soon as possible is vital for considerable preparatory work must be done in the classification area and in personnel administration.

Recruitment and staffing in many areas will be required over and above the numbers of personnel available from current municipal employment. A great deal of responsibility of enrolling current municipal staff will be assumed by the Assessment Division but Personnel Branch co-ordination must also be provided.

The Career Counselling Officer referred to on Page 20 will be on the staff of this Branch.

Chart 11 on the following page shows the proposed Personnel Branch organization.

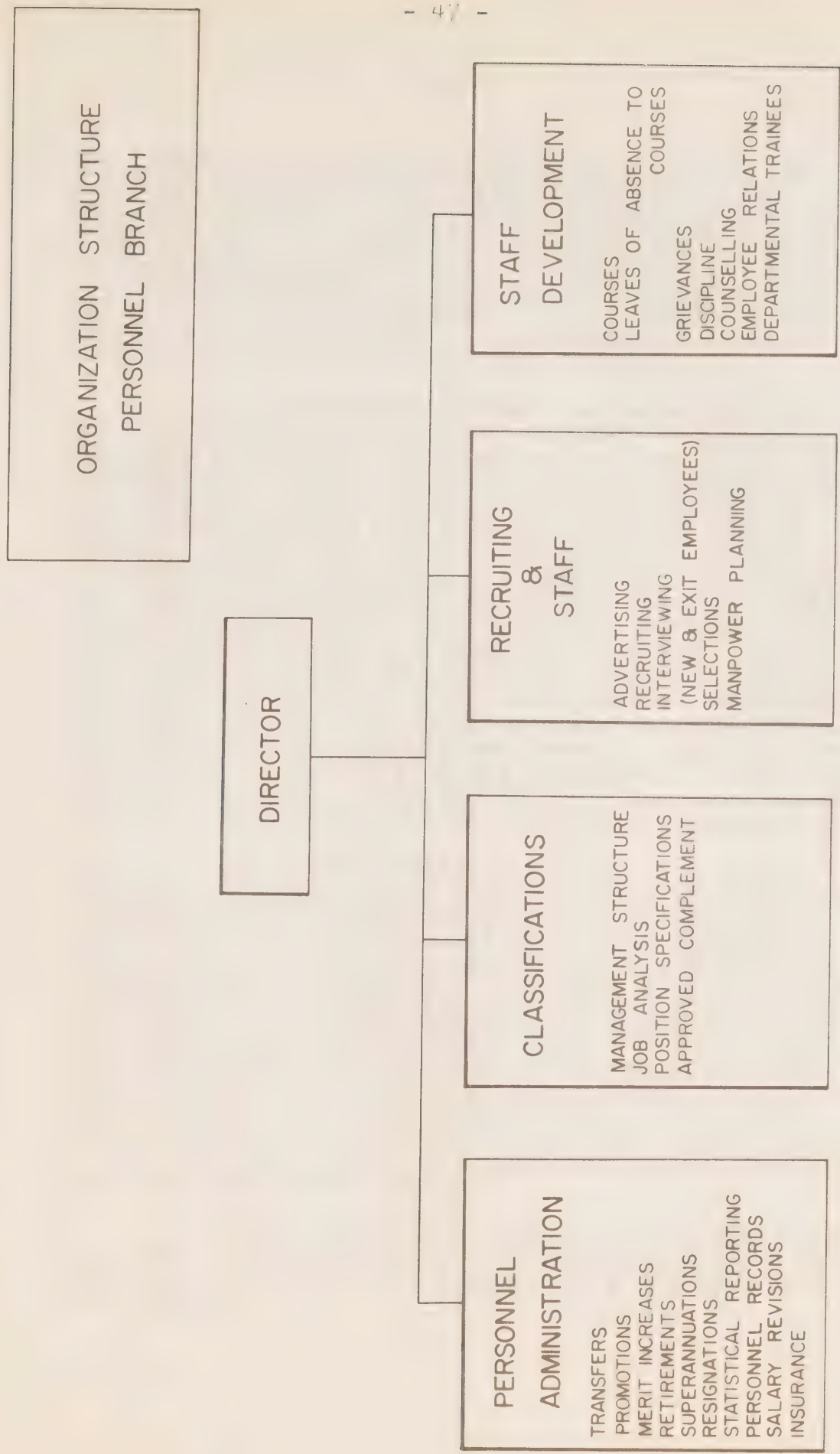
Administrative Services Branch

The General Services Section contains an approved complement of 15 positions including the manager. There are 4 functional areas within the current organization - purchasing, central filing, printing services and the mail and messenger services.

Purchasing, in addition to the departmental purchasing agent, contains one purchasing officer, a clerk typist, plus a supervisor of the supply centre and one supply clerk. Central Filing, in addition to the supervisor, has two filing clerks. Printing Services is staffed with one supervisor and one equipment operator. The equipment consists chiefly of four gestetners and a stencil cutter, the heavier equipment having been transferred to the Department of Public Works. Mail and Messenger Services is staffed by one supervisor and two clerk messengers.

The functional organization should remain and PATO will have little impact upon the current workloads beyond the provision of purchasing/supply services to the proposed area and regional offices. These services are provided to eight departmental regional offices now as compared to the new total of forty to consist of seven area offices, thirty-two regional offices and the existing Community Planning office in Ottawa. Presumably there will not be area and regional offices sharing accommodations, but if such be the case, they will even then operate as identifiable entities.

In the purchasing/supply areas of activity, consideration must also be given not only to what augmentation is required there but also to what new methods may be desirable.



The increase in departmental responsibility and the resultant numbers in staff, especially within the Assessment Division, will not appreciably increase the diversification of commodities but only the volume of existing ones. Consequently, the increased workload will not be proportionate to the departmental staff increases and with the promised facilities to be available from the Central Stationery Stores - a proportion of the bulk shipping may be accomplished from there.

It is anticipated that when data is analyzed concerning space and equipment acquired from existing municipal assessment installations and concerning new installations, these inventories and requirement scales will show what additional equipment and commodities must be provided to equip each area and regional office. Because, for the most part, standardization of offices is desirable as far as it can be achieved, it is suggested that automatic provisioning of initial equipment and stationery requirements to a predetermined scale be a responsibility of the Administrative Services Branch. These scales of issue should be co-ordinated with the Assessment Division and after their initial requirement has been satisfied, supply of area and regional office requirements would follow established procedures. For the required co-ordination with the Department of Public Works in obtaining office space and in equipping each installation, there is a requirement for an additional purchasing officer.

Within the Administrative Services Branch, operation of stores and of departmental purchasing are deemed as functionally separate and should be recognized as individual responsibilities of the branch management. The Supply Centre is basically responsible for receiving, storing, shipping and/or delivering. Associated with these responsibilities is that of the Supply Centre's own stock control which must be adjustable to match the availabilities of commodities within the Central Stationery Stores, thereby facilitating the processing of requisitions from within head office and the field organization. The primary responsibility of purchasing then is seen as the procurement of articles peculiar to the Department and not readily available from common sources.

In the Central File Room no appreciable demands are likely to be placed upon the current staff and no additional requirement is foreseen as a direct result of this program.

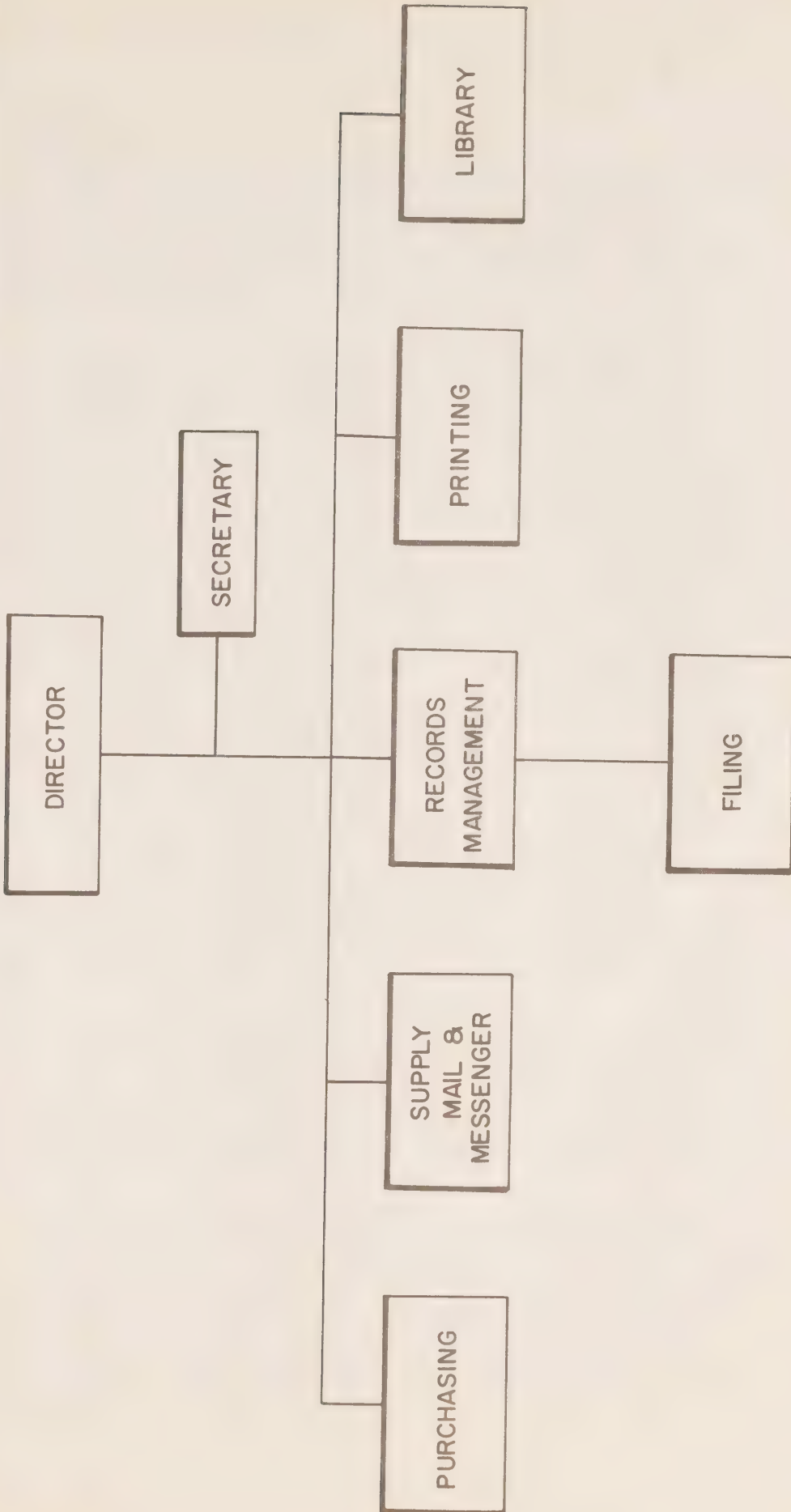
Similarly, in the Printing Services, the two positions there would appear to be adequate although a requirement may become more evident for a senior printing specialist to provide assistance to branches in determining their more exacting detail. It is proposed that all printing requests be passed to the Supervisor of Printing Services where a local printing or outside procurement decision would be made. Since the specifications for both of the current printing positions require updating, some reference should also be made there that the incumbents may assist in the stores function as well.

Additional demands will be placed upon Mail and Messenger Services, not exclusively as a result of this program, but more noticeably by virtue of the increased space allocations at 801 Bay Street. For this it is suggested that one additional clerk-messenger position be added but that organizationally no change be made in this area of activity. For this, it is intended that provision should not be made for direct mail and messenger services to the Metro assessment area and regional offices, which would be identified as a pronounced step towards preferential treatment for those offices. For management purposes, the mail and messenger and supply function can be the responsibility of one supervisor.

The recommended organization of the Administrative Services Branch is virtually unchanged except that the Supervisor of the Supply Section would report directly to the Director. The Purchasing Agent would have a procurement responsibility related to specialized goods, unique commodities and for liaison with the Department of Public Works concerning accommodations and office furnishings. For the accommodation and office inventory role, it is proposed that one purchasing officer position be added and that for the additional clerical workloads imposed upon the section as a whole, a clerk-typist position should be added, responsible to the Director's secretary. Similarly, the Supply Centre should contain an additional supply clerk and some provision for driving at least one of the departmental vehicles.

The recommended organization structure is shown on Chart 12 on the following page which illustrates the inclusion of the Library and Emergency Services, with a suggested new title - namely, Records Management. As a temporary measure the filing supervisor will report to the records management officer. This arrangement will be reviewed when the placement of the systems function is determined.

ORGANIZATION STRUCTURE
ADMINISTRATIVE SERVICES
BRANCH



Accounts Branch

Along with the Personnel Branch, Accounts functions will receive the greatest impact of PATO. That the impact will be registered in two phases and the first being the smaller, allows an initial plan to be developed and the first implementation will discover the necessary modifiers.

In the new requirements, the responsibilities for 7 area office and 32 regional offices and the assorted head office increases, represents an increase of possibly 2,000 additional staff. Most of these will work in the field, imposing significant workloads upon the payroll functions, attendance records and departmental expenditures, and because all but a few of the assessment staff are required to spend major portions of this time out of the office, the quantity of expense accounts will increase at least fivefold from the present average of 300 per month. Therefore, accountable advances and expense account processing will become a full responsibility for an identifiable segment of the Accounts staff.

A further initial impact upon the accountable advance staff, beyond the procedural training of new employees, will be one of issuing pay advances to certain of the new staff. Present assessors converting from municipal payrolls to provincial payrolls, would be subject to some pay lapse especially where now paid in advance or to date. We propose that provision be made to advance an amount not exceeding a two week pay, recoverable over a defined lapsed time of, for instance, ten or more pay periods. This would involve \$200 x 1000 staff or \$200,000 as an initial accountable advance.

The major workload increase will be registered upon the payroll staff in processing 2000 new employees on January 1, 1970. Personal documentation must precede the effective dates and the payroll staff must be prepared for an immediate assimilation. This payroll group should also contain staff responsible for the computation and maintenance of attendance and vacation credits.

Because January 1st is a statutory holiday, provision possibly through Orders-In-Council should be made for the assessment staff being transferred in order that they would not lose benefit of the statutory holiday nor the vacation and holiday credits. The same or similar Order-In-Council or some other arrangement, will be required in order that personal insurances (e.g., surgical-medical, group life) will not lapse.

It is proposed however, that employees who have contracted to purchase bonds through pay deductions should make their own arrangements for continuation of payments.

Expenditures and Revenue staff will require some augmentation. The criteria in this area is not one of gross of expenditures but one of the gross of transactions. Although the new complement figures for the total department can be forecast, the increase in the numbers of invoices will not be proportional nor will the first few weeks operation under the new organization be indicative of the stabilized workload.

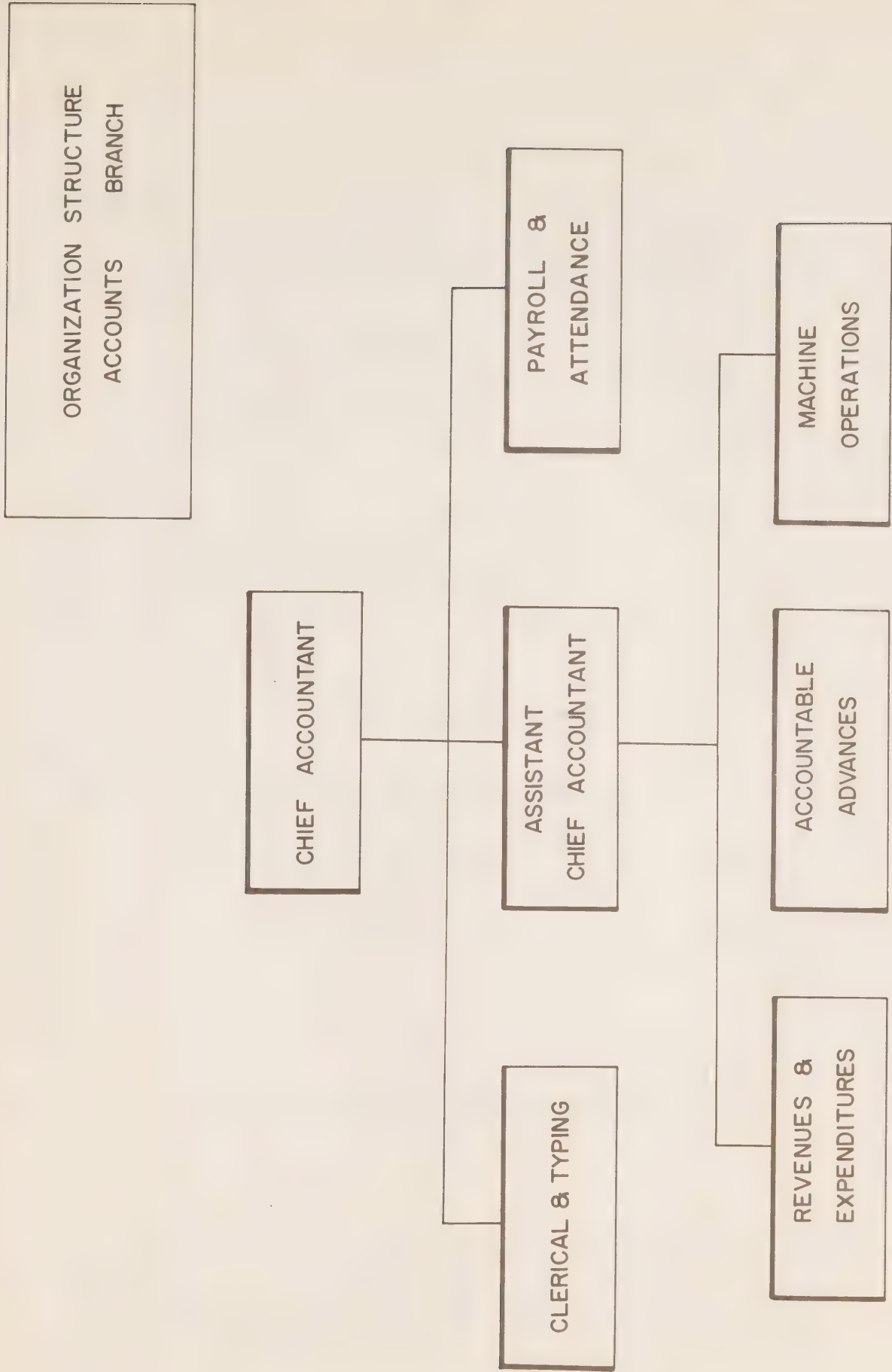
We propose that the bookkeeping machine function be separated from Expenditures as an operation in support of the total Accounts Branch and that Revenues and Expenditures be a separate responsibility. The future workloads for each of these will also begin to be indicated after the first phase of the implementation.

In Budget Analysis, the increased responsibilities within the new departmental activities and with the introduction of PPBS, there will be a requirement for deeper and expended functions associated with budget analysis and expenditure forecasting. For this we recommend an increase of one in the budget analysis area.

With increased and diversified expenditures, especially in accountable advances and accountable warrants to each of the field offices, provision must be made for departmental audit, not only at head office but at each regional and area office. For this responsibility we propose addition of an Internal Auditor. The functions of budget analysis and internal audit are shown as reporting directly to the Executive Director. This is the decision of the Executive Director and we register no objection.

Within this concept, the Accounts Branch organization structure does not significantly change except that Accountable advances becomes an identifiable function and the payroll work area, of necessity, becomes a larger group. Any greater de-centralization and transfer of responsibilities to area and regional offices would result in staff supplements at each of those offices and in duplications of functions and staff.

The proposed Accounts Branch organization is shown on Chart 13 on the following page. The position of Assistant Chief Accountant as shown on the chart has been established to overcome certain administrative problems. It is recommended that department management take steps to solve these problems and that this position be discontinued as soon as possible.



Summary

In the recommendations concerning the Administration and Finance Division, staff increases and the salary approximations are as follows:

Personnel Branch

Position Upgrading (Director)	\$ 3,000
2 Personnel Officers	18,000
5 Clerical	25,000
	<hr/>
	\$ 46,000

Accounts Branch

Position Upgrading (Chief Accountant)	3,000
1 Analyst	9,500
1 Auditor	9,500
10 Clerical	50,000
	<hr/>
	72,000

Administrative Services Branch

Position Upgrading (Director)	3,000
1 Purchasing Officer	9,000
1 Supply Clerk	5,000
1 Clerk Messenger	4,500
1 Clerk Typist	4,500
	<hr/>
	26,000
	<hr/>
	\$144,000

Administration and Finance Division	
Position upgrading to Executive Director	4,000
	<hr/>

\$148,000

Within the new organization, travel expenditures especially within purchasing and audit must be recognized and maintenance will register a heavy financial burden within the Administration and Finance Division (approximately 23). Most will require office furnishings and additional equipment for which provision must be made.

The following may be considered as a guide
for supplementary estimates provisioning for the current
fiscal period (6 months):

Salaries	\$ 75,000
Travel	6,000
Maintenance	25,000
	<hr/>
	\$106,000

ASSESSMENT OPERATING SYSTEM

The assessment function has existed in Ontario for more than 175 years. The technology has evolved from what was said to be a casual common-sense approach until today where an extensive library exists on assessment techniques. Many sophisticated and detailed approaches have been developed but one conclusion is immediately apparent and that is that there is no one method which emerges above all others as the way to assess.

One other conclusion of equal magnitude is that although assessment at actual value (market price) has been part of Ontario legislation since 1850, the true meaning and impact of these words has still not fully registered upon the assessment community. It seems there is almost a fervent and universal reluctance to accept this basic principle, or if it is accepted, then certainly it has not been complied with.

The Ontario Committee on Taxation devoted several pages to emphasizing the importance of the market value concept with its numerous advantages to the taxpayers and the Select Committee of the Legislature which reviewed the report fully, endorsed this principle. Assessment at market value is not only the most equitable method of assessment but it is a clear and firm statutory requirement.

The question is then asked, "Why have assessors consistently failed to carry out this basic statutory responsibility?" Until very recently the qualifications required to become an assessor were almost non-existent and the selection methods in many municipalities were open to question. However the total blame does not lie here and partial responsibility must also lie with the assessment methodology.

From the casual approach of the early days until the very sophisticated methods of today, one wonders if assessors have not, in part, lost sight of the basic end result of assessment. Simply stated, assessment must determine - what will the property sell for. Theoretically, the assessor is not concerned with last year or the next year or any future or past years, but with the price the property will bring on the open market in the current year. Each year the whole process must be repeated for the 2 1/2 million properties in Ontario.

There is provision in the Assessment Act permitting a two year or three year rotary system of assessment. However, both the Ontario Committee on Taxation and the Select Committee which followed, strongly emphasized the need for annual re-assessment with the former stating, "Anything less can lead to unjustifiable departures from equity and to a return to the bad assessment practices we are seeking to eradicate. It is noted that the findings of a 1964 survey by the Assessment Branch of the Department of Municipal Affairs revealed that 64% of the municipalities had not adjusted their assessment since 1956.

These are some of the problems facing the administrators of assessment in the Department of Municipal Affairs when they assume the total responsibility for the assessment function in Ontario on January 1, 1970. It is absolutely clear from the foregoing that from the very beginning two main objectives must be part of the assessment operating system. First, that every property be assessed at market value, and secondly, that the assessment take place annually. This demands a very impartial and objective look at assessment methods to see if they are adequate to meet this substantial task and, equally important, can they meet the tasks at a manageable cost.

In recent years there has been a strong swing to the comparative sales method of valuation but it also is noted that in spite of its wide acceptance, there is still a reluctance to let go of the traditional method requiring an extensive data base with the result that the present comparative sales technique is a blend of the old and new. It is also a fact that in today's society many standard classes of property change hands frequently, adding more and more validity to this technique.

Is it not time for the assessment community to recognize fully this method for certain standard classes of properties and employ mass appraisal and production techniques in the valuation process? More than 75% of all properties would come within the potential of this technique including, in most areas, residential farm and small commercial properties.

One of the valuation methods which is recommended requires the collection of extensive construction and measurement data from which construction costs are calculated on a specific base. Then comparative sales sampling techniques are used to compute an adjusting factor for that particular locality and each property is adjusted accordingly for the final market value determination.

Theoretically, if all factors could be identified which contribute to the value of the property; then by gathering this data, accurate values could be placed on each property in a systematic manner by mechanized methods almost without human intervention.

Perhaps this would be the ultimate approach if it were within the realm of possibility to identify and define all of the factors which affect market value and the relative weight each factor contributes toward the total value. It is clear that many factors can be identified but it is very doubtful if their relative contribution towards total value can be determined with sufficient uniformity to be equitably applicable over a substantial number of properties as would be required in a mass appraisal program. It is also clear that many factors which affect value are of such an intangible nature that they cannot be properly identified.

What is being said here is that no amount of systematization can replace or be as effective as the common sense or native judgement of a thoroughly trained professional assessor. This premise seems to be supported by the latest assessment manual of the Department of Municipal Affairs when speaking about market factors, it states, "These factors have been significant in the past; whether they are still significant in particular markets, whether there are other considerations, and whether those that are relevant now will remain so, are questions each assessor must answer for his own jurisdiction". What could be added is that these factors, if identifiable, might not remain true over an entire jurisdiction but change from zone to zone within a jurisdiction.

The conclusion is that, although many aspects of the assessment function can be mechanized, it is doubtful that the main function, the valuation process, can be sufficiently mechanized to be of meaningful assistance in the valuation of some 2 1/2 million properties annually. But, it is essential that mass appraisal techniques be developed if this immense job is to be accomplished within acceptable cost limits. If it is a valid conclusion that the main ingredient in valuations is human judgement, then why not develop mass appraisal techniques on this basis.

The comparative sales technique depends on dividing assessment jurisdictions into neighbourhoods consisting of similar properties which are influenced by the same economic forces and on which the values rise or fall together. Is it feasible then, that a trained professional assessor with a thorough knowledge of a neighbourhood can assess each property within acceptable limits without recording all of the details that are now required? The essence here is that he acquires a real feel for the area. If it is a residential neighbourhood, he generally knows all of the streets, the houses thereon, and of all the factors that affect the neighbourhood. He should quickly detect influences which may affect part of the neighbourhood and by reviewing each sale and talking to various people active in real estate, the assessor will have such a feel for the market that he can accurately value each property. He would not, of course, value other minority classes of property which are found within the neighbourhood and these would be left for other specialists using similar techniques. By specializing, the assessor could handle several adjoining neighbourhoods and this, in effect, results in a mass appraisal technique.

Under this plan, great care and emphasis must be placed on the original development of neighbourhood boundaries and on a continued analysis of the many economic influences which affect neighbourhoods as a whole and the various internal factors which set the value patterns within a neighbourhood.

The percentage of properties which would be handled under this mass appraisal technique based primarily on professional judgement has not been determined, but a conservative estimate would be 75%. The remainder of the properties would require the more sophisticated techniques which have already been developed.

The present assessment methods have not been studied in minute detail nor have the philosophies behind each method been subjected to great scrutiny, but it is hoped that the above thoughts will provoke study of the immense problem which is immediately ahead when assessment become a total responsibility of the Province of Ontario. The assessment operating system will be studied intensively during the coming months. The approach outlined in this section will be developed in detail in co-operation with assessment staff and will be the subject of further reports.

POSITION GUIDES

POSITION GUIDE
EXECUTIVE DIRECTOR, ASSESSMENT DIVISION

General

This position is responsible for the management of the assessment program of the Department, which is charged with the discovery, valuation and recording of every property in the Province of Ontario.

The incumbent develops specific policies in his area of responsibility and recommends these to the Deputy Minister.

While the Executive Director is held accountable for the attainment of assessment objectives, he is also judged on his leadership, organizational, motivating and co-ordinating capabilities.

Responsibilities

This is a senior management position charged with the overall planning, co-ordinating and controlling of the assessment operations in the Province. Assessment activities are carried out by a large staff (approximately 2,000) operating throughout the Province through a de-centralized organization structure composed of seven areas and thirty-two regions.

The incumbent, directly and through subordinate directors, is responsible for such activities as:

- (a) Overall general management of the de-centralized assessment operations.
- (b) Serving as senior policy advisor to the Minister and Deputy Minister on assessment matters, particularly as they relate to the overall taxation structure in the Province.
- (c) Public relations activities associated with the assessment function, particularly as they relate to municipal elected officials.
- (d) Ensuring that the intent of the Assessment Act and all other acts relevant to the assessment function is carried out in an effective and efficient manner.

- (e) The development and enforcement of standards for assessment operations.
- (f) Ensuring that there is an adequate supply of properly qualified personnel to carry out the assessment function.

The Executive Director manages the Assessment Division through subordinate line and staff directors. Since these subordinates are senior officers, they are expected to work with a minimum of specific direction. This means that the Executive Director will have limited involvement in the day-to-day supervision of various branches.

The incumbent, in his direct management responsibilities, must ensure that the overall goals of the division are being achieved. He generally directs, co-ordinates and controls the work of the division, assigns priorities and establishes target dates and assists in the resolution of problems. He ensures that government departmental and division policies and methods are known by subordinates and acted upon. He assigns work within the division and allocates the resources through budget approvals. He continually evaluates and audits the quality of the operations of the division and takes corrective action where necessary.

The Executive Director is responsible for the development and enforcement of assessment standards. This involves the evaluation of assessment policy and legislation using a variety of research and statistical analysis techniques. The methodology of assessment must be continuously reviewed in order to appraise current methods and to develop and test newer techniques. In order to ensure a high standard in overall assessment operations, quality control techniques are developed and applied.

The Standards function would also have the responsibility for the continuing program of calculating equalization factors and their application as long as they are required.

The incumbent is responsible for ensuring that there is an adequate supply of qualified assessors in the Province of Ontario so that his division may be staffed at a high level of competence. This assessment education function includes the development of formal training programs in co-operation with the Colleges of Applied Arts and Technology, the development and carrying out of in-service training schemes, career counselling for all professional staff, the obtaining, placement and evaluation of trainees and summer students and the provision of resources (both lecturers and material) for Community Colleges and in-service education programs.

As senior policy adviser to the Minister and Deputy Minister on assessment matters, the Executive Director must be aware of the implications of assessment upon both the municipal and provincial taxation structures. He must study the ramifications of changes in assessment technique and taxation philosophy and make these known with his recommendations to the senior officers in the Department. He must be prepared to carry out statistical analyses in order to determine the effect of proposed changes on the municipal tax revenues and on related provincial expenditures.

As the senior assessment officer for the Province of Ontario, the Executive Director will be required to undertake a variety of public relations duties. It is expected that he will have frequent contacts with municipal officials on assessment matters and he must be prepared to explain provincial policies on assessment in a convincing manner.

The incumbent is responsible for carrying out the intent of the Assessment Act and various other pieces of related legislation. He must ensure the effective accomplishment of legislative instructions. He reviews legislation in light of current developments in order to suggest changes which would improve his operations from both an assessment and administrative point of view.

Relationships

While the incumbent is responsible to the Deputy Minister for the effectiveness of the assessment program, the position functions with a high degree of independence. At this level, administrative and policy directives, programs and plans, tend to be presented to superiors for concurrence rather than being initiated at higher levels. As the officer in the Department responsible for the Provincial assessment function, his major relationships will be outward. He will be required to maintain cordial relationships with elected municipal officials and with the municipal civil service. Close contacts will be required with the senior officers in various other departments, particularly Education, Agriculture and Treasury.

Within the Department, the Executive Director has frequent contacts with senior administrative staff. These are necessary for the establishment and carrying out of departmental plans. Relationships with subordinate staff are normal.

POSITION GUIDE

DIRECTOR, ASSESSMENT STANDARDS BRANCH

General

This position is responsible for the development of assessment standards in the fields of policy, methodology, cost analysis, quality control, and for the development and calculation of equalization factors. In his area of responsibility he is chief advisor to the Executive Director.

The incumbent's performance is judged in terms of the overall effectiveness of the assessment program. The development of viable assessment policy and methodology which will lead to the attainment of departmental objectives shall be the principle criteria for evaluation.

Responsibilities

This position is considered to be an integral part of the mainstream of the Division's operations since policy, methodology, and quality will be reviewed and standards developed in each area. As such, the Director of the Assessment Standards Branch is a senior staff advisor to the Executive Director on all matters pertaining to assessment policy. The incumbent plans, directs and controls the work of the Assessment Standards personnel in complex studies relating to assessment policy, assessment methodology and techniques, quality control and equalization.

The incumbent manages a complement of highly-skilled professional and technical officers having qualifications in addition to assessing in statistical analysis, in data processing technology, in quality control techniques, etc., by performing such duties as:

- (a) Assigning projects and defining the operational responsibilities and authorities of subordinates on the basis of their knowledge, experience and proven ability.
- (b) Generally directing, co-ordinating and controlling the work of the branch personnel and assisting in the resolution of difficult technical or administrative problems.

- (c) Scheduling work, assigning priorities, establishing target dates for completions, and, as applicable, production rates to be obtained.
- (d) Acting on personnel administration matters such as employee appraisal, discipline, classification and pay, vacation scheduling, etc.
- (e) Planning branch activities and forecasting manpower and material resource needs in light of actual and anticipated future project commitments and administrative obligations, increasing workload and expanded scope of responsibility.
- (f) Determining training and educational needs of subordinate personnel and directing them to educational courses, seminars and conferences, relevant literature, and visits to other jurisdictions.
- (g) Developing standard terminology, methods of analysis to ensure reasonable uniformity and consistency in the conduct of research work.
- (h) Performing such other administrative duties as preparing annual estimates for the branch, reporting on expenditures as required, attending divisional staff meetings, serving on various committees and undertaking special assignments as periodically required by the Executive Director.
- (i) Analyzing and appraising regularly the effectiveness of the Standards Branch to see that approved policies are observed and taking prompt corrective action as required.

The incumbent directs, co-ordinates and controls the activities of the Branch in the assessment policy area by performing such duties as:

- (a) Reviewing the effects of assessment policies and techniques on tax revenues in the municipalities and on provincial expenditures.

- (b) Developing proposals for policy in such areas as business assessment ratios and property definitions, e.g., farms.
- (c) Carrying out a continuing review of the Assessment Act and related legislation to determine whether it is currently viable.
- (d) Studying the effect of judicial and quasi-judicial decisions upon the assessment process.
- (e) Determining the ability of the Division to gather statistics for non-assessment purposes.
- (f) Undertaking statistical analyses to support policy determination.
- (g) Establishing and maintaining close liaison on senior levels with other departments which require assessment data or which could supply information need for assessment policy studies.
- (h) Preparing assessment policy statements and recommendations for the Executive Director.

The Director undertakes a program of assessment methodology review and development and cost analysis in order to make the most economic use of resources available and to achieve a high standard of assessment technology by performing such duties as:

- (a) Reviewing continuously present methodology in order to determine its effectiveness relative to the expenditure of resources.
- (b) Developing and testing a variety of new methods which may be applied to the assessment operations and where tests indicate that new methods will lead to a substantial improvement in assessment to prepare general instructions so that a new methodology may become standard.
- (c) Preparing and maintaining current tables of construction costs and financial data relative to interest rates, depreciation, etc., which can be used to evaluate properties.

- (d) Maintaining an awareness of new business equipment and business methods which may have applications to assessment. Particular attention will be paid to the technology of recording, manipulating, and the storage of large quantities of data, particularly in the fields of computer and microfilm technology.
- (e) Preparing standard manuals of assessment methods and coding which would be used by all assessors in the Division.
- (f) Undertaking field work as necessary in order to evaluate current standard assessment methodology.
- (g) Developing tables of cost factors through continuing research into building techniques and related construction costs.
- (h) Preparing indices of financial data and depreciation rates for application to the valuation process.

The incumbent undertakes a program of quality control to ensure that assessment operations are being carried out to the standard of quality established by senior management by performing such duties as:

- (a) Gathering and analyzing statistically valid samples of valuations made throughout the Province for various classes of properties.
- (b) Undertaking sales analyses on a sampling basis to ensure the relevancy of the data and to relate this to valuation samples.
- (c) Developing and recommending standards of quality to be adopted by the Division for all regions.
- (d) Preparing variance reports on valuation, quality in the regions for senior management.
- (e) Reviewing and improving the methods of quality control for assessment standards.

The Assessment Standards Branch will carry out the present head office activity of developing and applying equalization factors. It is expected that as assessment at 100% of value becomes standard throughout the Province, the requirement for assessment equalization will diminish considerably and this will result in a lessening of the staff requirements in the equalization section of the Assessment Standards Branch.

Relationships

While the incumbent is responsible to the Executive Director for the effectiveness of the Assessment Standards activity, he functions with a great deal of independence. Many of his relationships will be outward directed. He will be required to maintain contact with other government officials concerned with assessment policy and with his counterparts in other jurisdictions.

Within the department he will have close contacts with the Branch Directors, particularly the Director of Assessment Education. These are necessary for the establishment and carrying out of division plans.

Relationships with subordinate staff are normal.

POSITION GUIDE

SUPERVISOR, ASSESSMENT POLICY SECTION

ASSESSMENT STANDARDS BRANCH

General

This position undertakes a continuing review of assessment policy and practice in order to determine their political, social and economic implications and to recommend change where necessary.

Responsibilities

The incumbent manages and participates in activities which are directed toward the development of provincial assessment policy. Provincial assessment policy will determine the municipal tax base and its equality, municipal revenues, and to a degree, assessment-related provincial expenditures. Therefore, policy review is a continuing need.

He ascertains the information needed for the assessment policy studies and arranges for its collection on a regular, or "as required" basis. He decides upon the analyses to be made and develops the analytical techniques that will be used.

The incumbent undertakes special studies related to assessment and property taxation which are brought to his attention by senior officers in the Department. He will determine the effects of change in policy and methodology on tax revenues, etc. He directs policy directives for senior management based on his studies which will promote reform and lead to the achievement of the goals of the Department.

He will undertake studies, among others, on such problems as business tax ratios, farm assessment, legislative requirements, judicial decisions, statistical requirements, etc.

Relationships

The incumbent is expected to operate with a high degree of independence within guidelines established by the Director. Major relationships will be outward with senior officials in other government departments (Education, Agriculture, Treasury) with municipal officials and with special interest groups in the community. He will maintain contacts with other jurisdictions for the purpose of exchanging information. With the Department, liaison must be maintained with many branches, particularly Municipal Finance and Community Planning.

POSITION GUIDE

SUPERVISOR, METHODOLOGY SECTION

ASSESSMENT STANDARDS BRANCH

General

This position reviews existing assessment technology to determine its adequacy and effectiveness. Improved methodology is developed, tested and implemented.

Responsibilities

The incumbent directs and participates in the development of improved standard technology for Provincial assessment operations. He directs a continuing and critical examination of operating methods presently being used with particular emphasis on the relationship between the effectiveness of the methodology and the resources expended. Based on the evaluation of current technology, the incumbent undertakes the development of improved methodology to meet the shortcomings which have been isolated.

He keeps abreast of current developments in business methods for data processing in order to determine their applicability to assessment operations. Computer and micro-photography developments will be particular areas for study. He arranges operating trials to test the validity of methods developed by the section. The incumbent prepares standard instructions for the assessment regions concerning new developments. He assists operating management in the implementation of the methodology that has been developed in his section through the provision of instructors for in-service training.

Special studies of a related nature are undertaken at the request of senior management.

Relationships

Within policy guidelines established by the Director, the incumbent manages the section with a high degree of independence. Liaison must be maintained with the regions in order to evaluate current methodology. Contacts with other jurisdictions are required for the exchange of ideas and new developments. Frequent contacts with the business community are needed to discover and evaluate new business equipment and methods.

POSITION GUIDE

SUPERVISOR, QUALITY CONTROL AND EQUALIZATION

ASSESSMENT STANDARDS BRANCH

General

This position develops quality control techniques for the assessment operation and manages the quality control reporting system.

Responsibilities

The incumbent directs and participates in the development and operation of a quality control system designed to monitor assessment operations.

He studies the assessment function on a continuing basis to ascertain the level of quality required to meet the overall objectives of the division. He develops standards of quality to meet the objectives and recommends these to senior management. Assisted by a small staff, he determines the extent and methods of quality control. He designs the reporting system, determines sample sizes and confidence levels.

The incumbent ensures that quality control reports are received regularly from all reporting centres. He analyzes these reports and other data to determine whether quality standards are being achieved. Variance reports concerning non-achievement are prepared for operating management and summary reports for senior management. He calculates the equalization factors for each municipality in the province.

Relationships

The incumbent is expected to operate with a high degree of independence within policy guidelines established by the Director. His major contacts will be assessment operating managers, i.e., Area Directors and Assessment Commissioners. He maintains liaison with the industrial and academic community so that he may be aware of developments in the quality control field.

POSITION GUIDE

SUPERVISOR, COST ANALYSIS

General

This position develops the cost factors used in the valuation process, along with related financial and depreciation rate indices.

Responsibilities

The incumbent is responsible for the development, revision and updating of cost schedules for all classes of property based on market cost data. The development of average life tables, depreciation schedules as well as procedural techniques, of arriving at estimates of replacement cost for all classes of property. This information is to be contained in the Handbook of Cost Factors and used by all assessors across the province in the valuation of real property.

He assigns responsibilities to cost analysts, co-ordinates the compilation and classification of all data collected, and assists staff with the most difficult problems encountered.

He maintains close working relationships with; officials of the construction industry in order to keep informed of cost trends, new products and methods, etc.; officials of other sections of Standards Branch on long-range plans for the use of cost information and its adaptability to computer usage; with Education Branch to ensure that proper cost estimating techniques are being taught to C.A.A.T. students and practicing assessors.

He reviews continually, the Cost Analysis Section's operations to ensure that costs produced are up to date, in a form that is easily applied and of current usefulness to practicing assessors in their valuation work.

Relationships

The incumbent is expected to operate with a high degree of independence within guidelines established by the Director. He will be required to maintain close contacts with the construction industry, architects and engineers as well as the financial institutions which provide construction funds.

POSITION GUIDE

DIRECTOR, ASSESSMENT EDUCATION BRANCH

General

This position is responsible for developing and carrying out a continuing program of assessment education within the Division and for ensuring that there is a reliable supply of academically qualified personnel entering the assessment profession.

The incumbent is judged in terms of the effectiveness of the assessment education program. The availability of qualified entrants to the profession and continuing betterment of existing staff performance are the main criteria for evaluating the position.

Responsibilities

The incumbent plans, directs and controls the work of Assessment Education personnel by performing such duties as:

- (a) Assigning duties to, and defining the operational responsibilities and authorities of subordinates on the basis of their knowledge, experience and proven ability.
- (b) Generally directing, co-ordinating and controlling the work of branch personnel and assisting in the resolution of difficult technical problems.
- (c) Scheduling work, planning priorities, establishing target dates for completion.
- (d) Acting on personnel administration matters such as employee appraisal, discipline, classification and pay, vacation scheduling, etc.
- (e) Planning branch activities and forecasting manpower and resource needs in light of actual and anticipated future commitments and administrative obligations, increasing workload and expanding scope of responsibility.

- (f) Performing such other administrative duties as preparing annual estimates for the branch, reporting on expenditures as required, attending division staff meetings, serving on various committees, and undertaking special assignments as periodically required by the Executive Director.
- (g) Analyzing and appraising regularly the effectiveness of the education operation to see that objectives are being met and taking prompt, corrective action as required.

The Director ensures that a continuing supply of professionally qualified personnel enters the field of assessment by performing such duties as:

- (a) Maintaining liaison with student placement officers in the universities and the Colleges of Applied Arts and Technology in order to make known the qualifications and requirements for property assessors and to encourage graduates to enter the assessment profession.
- (b) Working closely with academic officials of the Colleges of Applied Arts and Technology to develop courses specifically aimed at providing trained property assessors for the government.
- (c) Recruiting, placing and evaluating C.A.A.T. students for the summer months and budgeting funds necessary to pay these students.
- (d) In co-operation with the Personnel Branch, recruiting university and C.A.A.T. graduates for permanent employment in the Assessment Division.
- (e) Providing staff to lecture on assessment subjects in the C.A.A.T. colleges on a full-time or part-time bases.

The incumbent is responsible for the preparation and administration of comprehensive in-service courses designed to prove the capabilities of the Division staff by performing such duties as:

- (a) Determining the education requirements of the assessing staff through interviews with the Area Directors, Region Commissioners, and the senior staff in each region and through study of quality control reports from the Assessment Standards Branch.
- (b) Developing courses to meet these educational needs.
- (c) Reviewing and modifying existing course content and updating material used for the various courses.
- (d) Preparing new courses to train all staff in new methodology which is to become standard for the Division.
- (e) Scheduling training courses with reference to local needs, availability of accommodation, and local work schedules.
- (f) Assigning lecturers from the Education Branch and from other branches in the Division, particularly the Assessment Standards Branch.
- (g) Preparing course material as required, i.e., text books, cases, visual aid, etc.

In the initial stages of P.A.T.O., the Director of the Assessment Education Branch will be responsible for a massive program of staff upgrading. The qualifications of many of the personnel who will join the Provincial Service on January 1, 1970 is such that they will require extensive re-training in order to meet provincial qualifications.

In the next five years the Assessment Education Branch must devote most of its resources to this task. Nevertheless, other duties cannot be neglected, particularly the ensuring of a regular supply of new qualified staff.

Relationships

While the incumbent is responsible to the Executive Director for the effectiveness of the branch, the position is expected to function with a high degree of initiative and independence.

Many of the relationships of the Director will be outward, particularly with the education institutions which provide potential assessors. The Director will maintain liaison with various groups in the adult education field in order to keep abreast of latest techniques in this field so that they may be applied to assessment training.

Within the Department, the incumbent will maintain contacts with the Area Directors and Assessment Commissioners in order to determine educational requirements and with the Assessment Standards Branch so that courses may be developed to introduce new assessment methodology.

Relationships with subordinate staff are normal.

POSITION GUIDE

SUPERVISOR, COURSE DEVELOPMENT AND ADMINISTRATION

ASSESSMENT EDUCATION BRANCH

General

This position, of which there are three incumbents; one each for valuation courses, economics courses and assessment management courses, is responsible for the development and administration of courses.

Responsibilities

The incumbent isolates the specific education requirements for in-service training in the assessment operation. While line management will obviously be acutely aware of shortcomings among the assessing staff and recognize the need for in-service training, it is expected that operating officers will not have sufficient time to pinpoint the specific education needs within the region, nor will they be able to combine the various regional needs into an education requirement picture for the Assessment Division.

He interviews line management in order to determine specific needs and relates these to the overall in-service training picture. On the basis of this, he prepares a program for up-grading assessing employees in the division and recommends this to his director. In this aspect of their duties it is expected that the supervisors will work closely with each other and that a joint program recommendation will be presented to the director.

On the basis of the information gained in determining education requirements, the officer develops courses to meet these needs.

The incumbent prepares course material such as text books, cases, problems, etc. He ensures that this material is continually up-dated to make it relevant to current practices. He must be informed on new developments within the field, particularly on those matters which are being developed as new standard practice by the Assessment Standards Branch. When new practices have become standard, he will be required to revise course content in co-operation with the Standards Branch and to prepare courses to inform all assessment employees of these new practices.

He co-operates with line management to arrange suitable times and to determine which employees will attend in-service training sessions. He arranges for the necessary classroom facilities and for the equipping of these classrooms with the necessary teaching aids. He arranges for the procurement of instructors for the training course and may well serve as a lecturer himself.

He works closely with the academic staff of the community colleges in the preparation of courses for their assessment instruction programs. In many cases, the C.A.A.T. instructors will be seconded from the staff of the branch and the entire course content will be prepared in the Education Branch. It is expected that the incumbents will work closely with Queens University on the extension program of the Institute.

Relationships

he incumbent is expected to work with a minimum of supervision from the director. Within the Division he must maintain a continual liaison with the line managers particularly the Assessment Commissioners in order to determine education requirements and to arrange for in-service training sessions. Constant contacts are also required with the Assessment Standards Branch so that he may be aware of new developments in the methodology and policy areas. Close contacts will be maintained with the administrative and academic staff of the C.A.A.T. and Queens University. It is expected that he will have contacts with other engaged in adult education so that he may be aware of developing techniques for adult instructions. He exchanges ideas with training officers in other government departments.

POSITION GUIDE

AREA DIRECTOR

General

The incumbent is responsible for the overall management of the assessment function in a number of assessment regions (four or five) within a delineated geographic area. He prepares estimates for his operation and ensures that they are carried out within the budget limitations.

While the ability to provide technical direction to his subordinate staff is a requirement of the position, demonstration of managerial capabilities by results is the main criterion for evaluating the incumbent's performance.

Responsibilities

The incumbent serves as a communications link between head office and the regions. He is responsible for ensuring that every property in his area is assessed at 100% of its actual value. The Area Director must ensure the uniform application of methodology, the achievement of uniform valuations and the uniform interpretation of data and results.

The Area Director carries out the necessary audits and inspections of regional assessment offices to ensure that the objectives of the Assessment Division are being met and to judge the quality of regional staff. He determines any shortcomings in staff quality and recommends educational programs to overcome these deficiencies.

The incumbent administers the area office and plans, supervises, schedules and assigns work to area office personnel. He receives and analyzes production reports from the regions and determines if regional resources are being adequately utilized. He receives budget reports for each region and ensures that expenditures are not exceeding planned limits.

Through a subordinate staff of assessment specialists attached to the area office, he may provide a valuation capability to the regions for the assessing of unique properties where workload considerations cannot justify such specialization at the regional level.

For example, it is suggested that the assessment of particular industries such as oil refineries and chemical plants would be done at the area level.

The Area Director may also provide some centralized management services to the regions. In the initial stages of P.A.T.O., such area management services will be minimal, but as the program develops, the area offices could provide such things as data processing for all the regions in the area.

The Area Director will be required to spend a large portion of his time visiting Assessment Commissioners and observing their operations. In the initial stages of P.A.T.O. such close supervision and observation of Assessment Commissioners will be the major duty undertaken by the Area Director.

Relationships

This position is expected to function with a high degree of initiative and independence within policy guidelines established by the Executive Director. The problems of normal operation are expected to be resolved directly with the Assessment Commissioners.

Frequent consultation on common problems will be required with other Assessment Area Directors and with the Directors of the Standards and Education Branches. Area Directors will recommend administrative policy changes to the Executive Director where they find that such policies are difficult to administer.

POSITION GUIDE

ASSESSMENT INSPECTOR

General

This position inspects operations in each region in order to ensure that standards are being adhered to and that overall assessment policy is being carried out. These tasks are carried out on behalf of the Area Director to assist him in fulfilling his managerial responsibilities.

Responsibilities

The incumbent assists the Area Director in his managerial duties by determining the effectiveness of regional operations and overall compliance with established policies and procedures. The Inspector visits frequently each regional office and sub-office to examine official documents and working papers connected with the assessment function. This part of his work is essentially that of an operations auditor for assessment. These investigations determine if standard and uniform methods are being used to make valuations and whether the interpretation of data collected follows accepted patterns.

The Inspector will attempt to pinpoint shortcomings to the level of the individual assessor so that line management may take corrective action. It is expected that during this process, education requirements will also be discovered and these will be reported to line management and to the Assessment Education Branch.

The Assessment Inspector will be required to observe individual assessors during his field work and will also review sales and other analyses made in the regional offices. In addition to determining adherence to standard practice, the Assessment Inspector will judge the competence of individual assessors and assessment units within the region. He will prepare effectiveness reports for the Area Director and recommend corrective actions if required.

The incumbent will generally assist the Area Director in his managerial duties and will perform such other duties as required from time to time by the Director. He may undertake studies of special problem areas and prepare recommendations on these for the Area Director or senior management.

Relationships

The Area Assessment Inspector is a competent assessor in his own right and as such will receive only general supervision from the Area Director. He maintains close relationships with Assessment Commissioners in the regions so that he may accomplish his tasks without undue friction. Liaison with head office staff branches, particularly Assessment Standards is required so that he is aware of policies and procedures which are standard practice. Contacts with Assessment Inspectors in other areas will be useful for exchanging ideas concerning techniques of the assessment analysis function.

POSITION GUIDE

ASSESSMENT SPECIALIST

General

This position is responsible for the valuation of special properties which, because of their unique and complex nature, require sophisticated valuation techniques. Depending upon the geographic dispersion and the complexities involved, the position may be assigned to an area office or a regional office.

Responsibilities

The incumbent directs, coordinates and controls the work of junior assessors and other assessment analysts, the number of which depends upon the complexities and analytical treatment required for the particular class of special properties to which he is assigned. Properties coming within special assessment requirements would include; transportation and communication companies, refineries, mines and smelters, public and institutional buildings, heavy or major industrial plants, large commercial complexes, and generally any property on which standard assessment techniques are not applicable.

The valuation process for special properties is largely a process of deductive reasoning, without in many cases, any established procedures or formulas to follow and the incumbent must use initiative and imagination in developing and implementing a valuation process for these properties.

The incumbent must establish priorities and work schedules so that his assessments are accomplished within statutory time limits. He assists subordinate staff with problems and ensures that they are completely familiar with the necessary assessment techniques.

The incumbent reviews the work of the subordinate assessors and the analysts and makes the final determination of actual value and submits these valuations to the appropriate manager.

The incumbent must exercise care that the valuation process chosen for a specific class of properties is equitably applied to all properties in that class and that the underlying principles adopted are sound and can withstand careful scrutiny under appeal. Taxation resulting from assessment on special properties normally represents substantial sums of money to the companies involved and the special assessor must defend his valuations against very able persons hired or employed by the companies for this purpose.

Depending upon the uniqueness and complexities of the special properties, the incumbent may conduct substantial research into the valuation methods to be applied. He will be recognized throughout the Province as the assessment expert for the particular class of properties assigned, and must fully develop and train junior assessors assigned to him in the techniques involved.

Relationships

The incumbent may be directly responsible to an area director or regional manager of special assessment for the performance of his duties. Because of the specialized nature of the techniques required, the incumbent is expected to carry out his duties with very little direct supervision. For the most part, he must be self-motivated in his day-to-day activities. Although he has a direct supervisory relationship with his subordinate staff, he must maintain a team approach and develop very close working relationships.

The incumbent, whether assigned to an area or region, may be required to travel to other areas or regions to value the properties which come within his speciality. His reporting relationships for these periods will shift and he must be able to adapt to these shifting responsibilities and differences in personnel.

Generally, special assessment techniques require information from company records and the incumbent must maintain good relationships with company officials. Contacts must be maintained with various other individuals and groups in the community, including mortgage brokers, trust company officials, bankers, realtors, engineers, architects, officials of the building and construction industry, and manufacturers of building and construction materials. He also maintains liaison with other special assessors for the purpose of exchanging ideas.

POSITION GUIDE

ASSESSMENT COMMISSIONER

General

This position is responsible for the direction and supervision of the assessment operation in a specific region.

The incumbent advises the Area Director on the progress of assessment operations in his region and refers to the Area Director those matters which he believes require direction or policy decisions from senior management.

The incumbent's performance is judged in terms of the effectiveness and accomplishment of the assessment operation on a day-to-day basis. The economical utilization of resources and the quality of assessments are the major criteria for judging his capability.

Responsibility

The incumbent manages a complement of assessors and supporting staff ranging in size from approximately thirty to in excess of one hundred, depending on the workload in his region in carrying out the assessment function, by performing such duties as:

- (a) Assigning work responsibilities and defining operational responsibility and authority of subordinates on the basis of their knowledge, experience and proven ability.
- (b) Generally directing, co-ordinating and controlling the work of the region personnel and assisting in the resolution of difficult, technical or administrative problems.
- (c) Scheduling workload, assigning priorities, establishing target dates for completion, and as applicable, production rates to be attained.
- (d) Acting on personnel administration matters such as employee appraisal, discipline, classification and pay, vacation scheduling, etc.

- (e) Planning region activities and forecasting manpower and resource needs in light of actual and anticipated workloads and administrative obligations.
- (f) Determining training and educational needs of subordinate personnel and directing them to educational courses.
- (g) Performing such other administrative duties as performing annual estimates for the region, reporting on expenditures as required, attending division staff meetings, etc.
- (h) Analyzing and appraising regularly the effectiveness of the regional operation to see that approved policies are observed and taking prompt corrective action as required.

The incumbent directs, co-ordinates and controls the activities of the region in the valuation of properties by performing such duties as:

- (a) Organizing sub-sections for residential valuations, special valuations, farm valuations, special valuations, census and administrative support services.
- (b) Establishing, in co-operation with subordinate managers, zones for the carrying out of the assessment function and the assignment of senior assessors to one or more zones for purposes of making valuations.
- (c) Ensures that every property in the region is properly described and documented.
- (d) Ensures that new properties and substantially changed properties are known and valued.
- (e) That the required analysis of sales, locality factors, are made and used.
- (f) That standard assessment techniques are applied to all valuations within the region.
- (g) Determining annually the actual value of each property for assessment purposes.

The incumbent ensures that support services are available to the assessment operations in such areas of office administration, typing and key punching, drafting, clerical services and document receiving, classification, distributing and storage.

The Assessment Commissioner must ensure that the assessment roll is prepared and returned to each municipality within the legal time limitations and that all data related to the property is collected and recorded for purposes of census, identifying owners, tenants, school support and such other data as may be required by the municipality or by the departments of the Ontario Governments. The Commissioner must defend assessment valuations for Courts of Revision, Courts of Appeal and The Ontario Municipal Board.

The Assessment Commissioner is responsible for carrying out certain public relations functions by performing such duties as:

- (a) Maintaining a knowledge of other Municipal Affairs services so that he may advise local government officials concerning the proper departmental officer to contact.
- (b) Explaining to municipal elected officials and municipal civil servants the form and requirements of the assessment roll and for advising on the problems related to The Assessment Act.
- (c) Explaining to the public, both on individual and group basis, the intricacies of the assessment function and soliciting public support for assessment at actual value.

Relationships

The incumbent is expected to exercise initiative in handling a fairly large staff. He is controlled by policy and procedure rather than by direct order. He maintains fairly close relationships with his superior and with head office staff directors in both the assessment and administrative field. He maintains a liaison with municipal officers and civil servants and with knowledgeable people in the community who can offer assistance in determining values of properties such as bankers, real estate agents, etc. His relationship with subordinate staff is normal.

POSITION GUIDE

MANAGER, VALUATIONS

Note:

This position guide applies to each of the managers for residential, commercial, farm and special valuations. While the techniques for valuation may vary for each of these classes of property, the duties of the Manager are generally the same.

General

This position, under the Assessment Commissioner, organizes and supervises the valuation of a specific category of properties in an assessment region.

Responsibilities

The incumbent directs, co-ordinates and controls the work of a number of senior and junior assessors and analysts in the preparation of property valuations. In cooperation with the Assessment Commissioner and other valuations managers, he establishes zones for assessment purposes. They determine whether a section will make valuations in a particular zone for other than the specific category for which the Manager is responsible, i.e., it may be more convenient for the residential section to value one or two commercial properties if these are the only ones that exist in a particular zone. This would save considerably on travelling time and manpower expenditure.

The manager of the predominate category of property in a geographic zone is responsible for ensuring that all properties are discovered and valued within that zone even though these properties may be actually valued by the section of another manager.

The incumbent assigns senior assessors to zones and assigns subordinate staff to each senior assessor. With the senior assessors, he establishes work schedules and priorities. He sets target dates and the rates of production to be achieved. The incumbent appraises staff effectiveness, capabilities and progress. He recommends promotions, transfers, etc., and acts on matters of discipline.

The incumbent assists subordinate staff in the resolution of difficult problems and provides technical advice on assessment techniques and methodology. He establishes the operating procedures for his section and ensures that they are followed by all staff members. He makes sure that all staff are completely familiar with the techniques required for the categories of property they are assessing and arranges for skills upgrading as necessary.

He generally reviews and approves all valuations made by subordinate staff and ensures that all valuations are made at 100% of actual value. He undertakes detailed spotchecks of a number of valuations prepared by subordinate staff and the analyses of sales and locality factors to ensure their relevancy and accuracy. He makes sure that the standard practices of the Division are being followed by all personnel and that all information necessary for valuations is being received from various sources. He takes corrective actions as necessary to ensure that the work of the Valuations Section is expeditiously completed.

He accepts full responsibility for the quality of the input of his section to data processing.

Relationships

With the Assessment Commissioner, the Valuations Managers form the management team in the assessment region. He is expected to carry out his duties with little day-to-day supervision from the Assessment Commissioner. For the most part he is controlled by policy and procedures rather than direct supervision. He has a direct supervisory relationship with his subordinate staff and although there is a normal superior subordinate relationship, he will devote considerable time to these supervisory duties.

Within the community he maintains contacts with various individuals and groups who will be able to provide useful information making valuations, such as, real estate agents, bankers, trust company officers and municipal civil servants. He maintains liaison with his counterparts in other assessment regions for the purpose of exchanging ideas.

POSITION GUIDE

MANAGER, ASSESSMENT SERVICES

General

This position collects and processes the data which relates individuals to property for assessment purposes, for property discovery and mapping, for the assembly of data for assessment roll preparation and for the census functions. It also receives, catalogues and distributes documents to the assessment managers for their property valuation process.

Responsibilities

The incumbent is responsible for the management of that aspect of the assessment function which collects data related to individual property owners and tenants. This information includes such things as name and address of taxpayer, school support status, juror and voter eligibility, etc. Since these matters are entirely unrelated to the actual preparation of valuations for property, they are organizationally excluded from the valuations sections.

In the census function, the Manager is responsible for organizing the data collection through the employment of part-time staff. He must maintain contacts throughout his geographic region of responsibility with local organizations which can provide part-time employees. Through a small staff of permanent clerical help, he will organize the data collection function and ensure that sufficient help is available for the census function when required.

The incumbent is responsible for the regular collection of documents which would be used for the valuation process. These documents include such things as lists of property transactions from Land Titles Office, building permit lists, zoning changes, official plans, street pattern changes, and a variety of other information which would be of value to the assessors in establishing values. He is responsible for the provision to assessment staffs of adequate maps and property plans through the management of a drafting staff.

He is further responsible for the management and direction of the data assembly function as input to final assessment roll computer processing. In this regard his responsibilities include a keypunch installation and co-ordination with a centralized computer facility.

He has a responsibility to receive the public and provide a service to regional residents in matters relating to their property and business assessments. In this regard, the Manager will be responsible for receiving assessment appeals and scheduling court appearances and the necessary co-ordination with the valuation managers and assessment staffs.

Relationships

Although responsible to the Assessment Commissioner for the effectiveness of his operation, the Manager is expected to operate without direct day-to-day supervision. He is controlled primarily by procedure rather than the personal guidance of his superior. He must maintain liaison with local groups which will provide part-time help for the census and data collection aspects of his work. He must further maintain close contacts with municipal authorities which would provide the necessary documents required for the valuation process.

It is expected that he will have contacts with Managers of Assessment Services in other regions for the mutual exchange of ideas and working methods.

POSITION GUIDE

MANAGER, SUPPORT SERVICES

General

The Manager of Support Services provides administrative and auxiliary support to the assessment staff assigned to regional offices.

Responsibilities

The incumbent of this management position is responsible to the Assessment Commissioner for providing all office services and administrative support. The responsibilities, which common in scope, will vary in their intensity, proportionally to regional office complements and their accompanying assessment complexities.

The Manager of Support Services administers the local counterpart of the head office Administration and Finance Division and thereby is responsible for the efficient management of a wide range of activities. Therefore, while reporting to the Assessment Commissioner, he has a close functional responsibility to the Personnel, Accounts and General Services branches at head office.

In his responsibilities to the Assessment Commissioner he must provide expert assistance and guidance to him in preparation of the regional financial estimates. He must assist the Assessment Commissioner in the preparation of production and productivity reports for submission to the Area Director.

Responsibilities include provision of clerical and typing services to the specialist staffs in support of their assessment function and for development and maintenance of a system of filing regional office documents.

Functional responsibilities to head office require a direct communicating link to each of the branches of the Administration and Finance Division. In personnel matters, the Manager of Support Services is responsible for maintaining a complement of efficient support staff and administering head office personnel policy in accordance with established requirements. In accounting, the Manager is responsible for imprest account management, for attendance reporting, payroll changes, expense account compilation for final approval and submission, for advance accounts administration, and for local accounts payable.

He is responsible for carrying out regional office supplies requisitioning, for submission of printing requirements, for maintaining a records management function in accordance with departmental policy and for maintaining a liaison with the departmental library in extending this service to all regional staff.

In addition, the Manager of Support Services will be locally responsible for office accommodation and services, equipment procurement and maintenance, and may be required to carry out minor local purchasing.

Relationships

While the incumbent is directly responsible to the Assessment Commissioner for the effective and efficient operation of all administrative support activities, the functions require a great number of inter-relationships. His role is one of providing services to all regional specialist staffs while maintaining functional communication to many of the activities within head office.

In his working relationships beyond the regional office, he must maintain close contact with local banks, commercial firms and the local labour markets. Although he is not required to be qualified in the assessment profession, he must acquire sufficient knowledge of its basic principles to communicate on behalf of the local office on many public enquiries.

POSITION GUIDE

EXECUTIVE DIRECTOR

ADMINISTRATION AND FINANCE DIVISION

General

This position is responsible for the management of the administrative and financial programs and their associated activities within the Department of Municipal Affairs. These are essentially the common support services to the head office divisions and branches and to the area and regional offices of the Department. The services provided include departmental accounting, personnel management, as well as administrative services which include purchasing, supply, printing, filing, mail and messenger functions, records management, and the operation of the departmental library.

Responsibilities

The incumbent of this senior management position will provide assistance to other branches, not only in an advisory capacity concerning the policy and planning of administrative procedures, but in the provision of those support services charged to the branches under his direction. The Administration and Finance Division, for which he is directly responsible, must be considered and operated as a departmental support centre designed to provide all those integrant services which are shared by the various components of the Department.

The incumbent, responsible for three branches, provides services in the following functional areas:

(a) Accounting:-

- (i) Budget analysis;
- (ii) Internal financial audit;
- (iii) Budgeting procedures;
- (iv) Accountable advances;
- (v) Revenues & Expenditures, and
- (vi) Payrolls

(b) Personnel:-

- (i) Personnel administration;
- (ii) Departmental organization and Management Structures;
- (iii) Recruiting and Staffing, and
- (iv) Staff Development

(c) Administrative Services:-

- (i) Departmental purchasing;
- (ii) Supply;
- (iii) Filing;
- (iv) Mailing and Messenger Services;
- (v) Co-ordination of printing;
- (vi) Records Management, and
- (v) Department Library

The incumbent, through his senior and responsible subordinates, functions as a controlling and co-ordinating administrator developing and implementing plans and policy for departmental finance and general administration programs. He, in co-operation with other senior management staff of the Department, analyzes the requirements of his and the other operating branches of the Department and develops all of the activities which contribute to this general support.

In Accounting, through the Chief Accountant, he develops the techniques of financial planning, budgeting analysis, cost controls and cash flow. He is responsible for developing a system of internal audit, not only directly pertinent to the Accounts Branch, but to the other management requirements. That the programs and activities of the Department are carried out within the established administrative and financial plans and policies are also responsibilities within his continued surveillance.

Personnel Management, under the direct responsibility of a Personnel Director, is also charged to the Executive Director. Within the Personnel Branch are functional areas engaged in personnel administration, classifications and position specifications, recruiting and staffing and in staff development and training. For each of these, the Executive Director will ensure that personnel policies and procedures are developed and maintained and are in accordance with regulations of the Civil Service Commission.

The incumbent is totally responsible for branch co-ordination in preparation of the annual and long-range budgetary estimates of the Department. He is also finally responsible for its preparation and submission to Treasury Board. In this regard as well, he must act in a senior advisory role providing knowledgeable and expert advice not only to the branch and division heads of the department, but also to the Minister and Deputy Minister.

Additionally, he will be responsible for providing departmental co-ordination in the development and implementation of Program Budgeting. It will be his responsibility that the programs, activities and sub-activities which contribute to accomplishment of the goals of the Department are in accordance with the established program budgeting concepts. Through effectiveness analysis he will be responsible for cost-benefit reviews of the established programs and activities and thereby provide continued supporting services to all levels of management in the Department.

Relationships

While the incumbent is directly responsible to the Deputy Minister for the effective and efficient administration and finance activities, the functions of the position contain a high degree of independence. As one of the senior management executives of the Department his role is one of working with all senior staff of the department while remaining quite accessible to the more junior levels of management.

Many of his relationships will be directed to other departments in his role of co-ordinating departmental management and operational support. Here, the significant and continuing relationships are most evident in departmental liaison and co-ordination with the Department of Public Works, the Department of Treasury and Economics, Treasury Board, the Department of Civil Service and other departments (and jurisdictions) which are related to activities performed by the Department of Municipal Affairs.

POSITION GUIDE

DIRECTOR, PERSONNEL BRANCH

General

This position is responsible for the management of a branch providing personnel management to the Department. The Personnel Branch functions on behalf of departmental management as a line of communication between The Civil Service Commission and the Department in interpretation and execution of policy and Regulations of the Public Service Act.

Responsibilities

The incumbent of this position is responsible for the effective management of a service branch providing support to all branches in the provisioning of complements.

The Director maintains a functional section which is responsible for all aspects of personnel administration. Here the responsibilities include the maintenance of personnel records of all departmental regular, probationary and casual staff. These responsibilities include the initiation and co-ordination through to completion of all formal administration concerning merit increases, promotions, and re-classifications, for affairs and procedures concerning personnel transfers, insurance program enrolments and confidential personal records.

The Director is also responsible for the efficient management of a section within his branch charged with the development of organization structures to match the requirements of approved and planned programs, for the determination of required complements and the provision of specifications outlining the content of each departmental staff position. This section, reporting to the Director, establishes and maintains the required liaison with the Department of Civil Service in negotiation of position classifications for the proposed and approved complements.

In staffing and recruiting, the Director is responsible for providing assistance to all branches of the Department in obtaining competent staff to match approved complements. The direct participation here must range from a major responsibility within head office or Metropolitan Toronto, to a more indirect responsibility at the field office in provision only of recruitment policy and procedures. Here, the Personnel Branch is responsible for maintaining direct liaison with area director and regional commissioner staffs in the flow of information concerning all Personnel Branch functions. The Director will, in most instances, act as a member or chairman of boards of interview and selection. He will visit periodically, area and regional offices implementing departmental procedural standards and maintaining a mutual understanding of departmental and governmental personnel policies.

The Director will be responsible for providing a section administering staff development programs and must work in co-operation with the Assessment Education Branch of the Assessment Division. In this regard, the Staff Development Section is not responsible for the activities concerning assessor technical training charged to the Assessment Education Branch, but is responsible for all other staff development activities which include course co-ordination, counselling and employee relations, discipline policy formulation and administration of grievances.

Although authority for day-to-day operation of the sections of Personnel Branch is delegated to the individual supervisors, prime responsibility for this departmental support rests with the Branch Director, who in turn reports to the Executive Director of the Administration and Finance Division. In addition to the normal personnel activities, the Director is responsible for re-assignment of departmental trainee staff to other branches or to tasks within the Personnel Branch under departmental agreements.

The incumbent may be called upon to act in the capacity of Executive Director of the Division in cases of temporary or short-term absences of the latter.

Relationships

The incumbent, while responsible to the Executive Director, Administration and Finance Division, must create and maintain direct day-to-day working relationships with all levels of departmental management.

In his role as Director of the Personnel Branch he must establish and maintain direct communication links to central agencies, personnel branches of other departments, with manpower agencies of the federal government as well as commercial placement offices.

In his role as chief personnel officer of the Department, the Director will be required to act on various committees and councils and maintain a complete knowledge of the availability of personnel in all departmental professions and maintain a position of authority and advice concerning career employment.

POSITION GUIDE

DIRECTOR, ADMINISTRATIVE SERVICES BRANCH

General

The Director of the Administrative Services Branch is responsible for the efficient operation of support services such as purchasing, supply, central filing, mail and messenger services, printing and reproduction, library services and records management.

His diversified activities require him to have a comprehensive understanding of all departmental functions and goals and to provide a service to branches not only at the Department's head office but to some forty area and regional offices.

Responsibilities

The incumbent provides an efficient purchasing function to all branches of the Department for commodities not available through the services of Central Stationery Stores or Central Supply Division. Within this purchasing section is also a liaison responsibility to the Department of Public Works in the provisioning of accommodation and furnishings, not only at head office, but also at the field offices of the department.

The Director of Administrative Services is responsible for providing a supply service and maintaining a departmental stores from which the requirements of individual branches and field offices may be effectively satisfied. Hd is responsible for providing a link to the Central Stationery Stores for all departmental offices. He will be responsible for establishing a prompt supply service whereby field offices may requisition their supplies and receive them by the most efficient and economic means.

The incumbent is responsible for operating a departmental filing section whereby head office branches may be provided with a records storage and retrieval system. Within the filing activity, he will also be required to advise and assist the Managers of Support Services at the regional offices in establishment of administrative files compatible with head office requirements and policy.

The Director is responsible for providing a printing service to all components of the Department. He will be required to maintain an effective local reproduction facility and to provide a professional advisory service to all branches, and obtaining quality printing from the available sources.

The incumbent is responsible for the continuing development and maintenance of a comprehensive departmental library. Research facilities are provided for departmental staff and for undergraduate students. New department responsibilities will broaden the scope of the library since service must be provided to a greater and more widely dispersed departmental staff.

As Director, the incumbent will be responsible for providing a service link to all area and regional offices for those administrative support activities which are not a direct function of the Accounts and Personnel branches. He may also be required to assume the role of acting Executive Director during periods of temporary or short-term absences of the latter.

Relationships

The Director of Administrative Services, while directly responsible to the Executive Director of the Administration and Finance Division for the effective and efficient management of the sections under his control, must act with certain autonomy. In the provision of general services to all levels, he will be required to provide an understanding co-operation with all administrative and operational components of the Department.

Many of his activities will be directed to other departments and municipal jurisdictions in his role of co-ordinating departmental management and operational support. He will also be required to maintain external communications with trade and industry in the provision of goods and services not readily provided through normal channels.

POSITION GUIDE

CHIEF ACCOUNTANT

General

The Chief Accountant provides service to the Department in the fields of revenue and expenditures, personnel attendance records and payrolls, and accountable advances. The Accounts function of this Department must extend to all areas of the Province, dealing with each municipality as well as 40 area and regional offices.

The position of Chief Accountant provides guidance, advice and assistance to departmental management and staff in all matters concerning budget finances. He is not concerned with appropriations or determination of amounts of departmental grants to municipal governments but is concerned with the physical transfer of the pre-determined monetary amounts.

Responsibilities

The Chief Accountant responsible to the Executive Director, Administration and Finance Division, is charged with the management of the Department's financial budget. This Branch is charged with the monetary control over the departmental operations and support functions. The Accounts Branch contains six functional sections or areas of activity:-

Revenues and Expenditures;
Attendance and Payrolls;
Accountable Advances;
Machine Operations;
Budget Analysis; and
Internal Audit.

In the Revenue and Expenditure Section, the Chief Accountant is responsible for exercising financial control by development and maintenance of efficient and effective accounting methods which would contribute to a management information system with verity and conclusiveness.

The Chief Accountant, providing an accounting service for the total Department, is responsible for the efficient operation of a payroll function serving at least 2200 permanent employees supplemented by casual staff especially during the summer months when the Department utilizes the services of undergraduate assessor students. He is responsible for ensuring that attendance records are maintained and that payroll procedures are consistent with the requirements of the Department of Treasury and Economics.

Responsibilities of the Chief Accountant also include management of an extensive and comprehensive advance account system of imprests to departmental branches and to regional offices dispersed throughout Ontario. He is also responsible for the efficient and prompt settlement of expense accounts of a large percentage of the departmental staff who are, by the nature of their employments, required to spend a large portion of their time on travel.

The Chief Accountant is responsible for development of a system for departmental pre-audit of budget expenditures and of financial management of area and regional office accounting procedures. In this regard, while responsible to the Executive Director of the Administration and Finance Division, he must maintain a complete knowledge of the Department's financial program in order to maintain accountability to the Provincial Auditor. Similarly, while responsible to the Executive Director, the Chief Accountant is responsible for acceptance and implementation of financial procedures directives issued from the central financial agency.

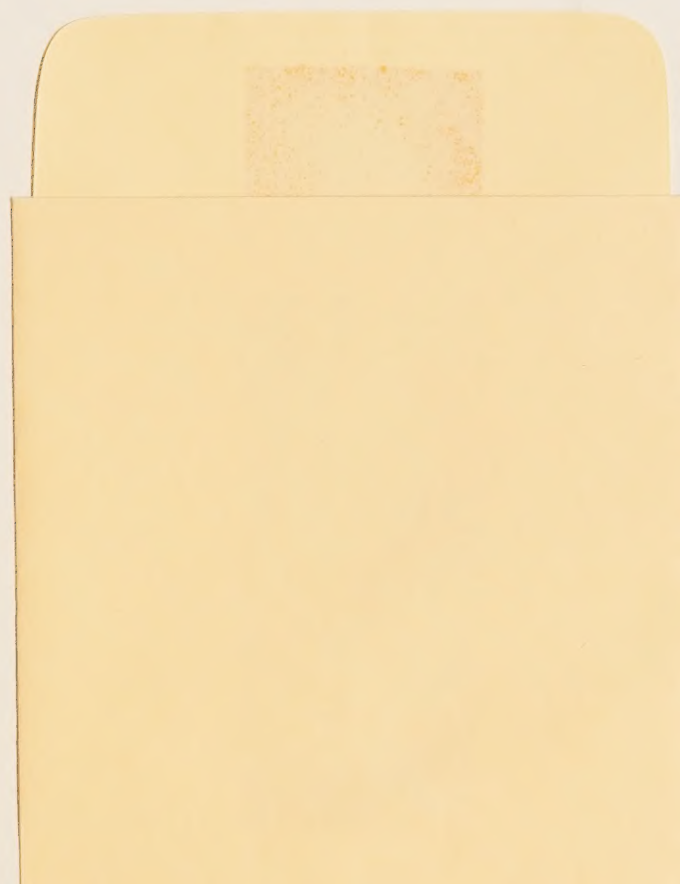
In addition, the Chief Accountant is responsible for maintaining a thorough understanding of program budgeting developments and of the requirements of estimates submissions. He must be in a position to offer concrete guidance to all branches of the Department in their compilation of annual and long-range estimates submissions. He must be fully acquainted with departmental programs and activities in order that he can provide knowledgeable advice to the Executive Director in each phase of current operations and estimates compilation for final submission.

The Chief Accountant may be required to act in the capacity of Executive Director in cases of temporary absence of the latter.

Relationships

The Chief Accountant, while directly responsible to the Executive Director of the Administration and Finance Division for the departmental financial management, must exercise considerable autonomy in his day-to-day activities. He must maintain direct working relationships not only with branch directors, but with their subordinate staffs. Similarly, the Chief Accountant must maintain direct liaison with staff of the Department of Treasury and Economics, the Provincial Auditor and Treasury Board Secretariat.

The Chief Accountant, in development and implementation of new procedures or techniques, may be required to provide assistance to or seek assistance from, his counterparts in other departments and must maintain continuing links with other members of his profession who are engaged in diversified management functions.



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